

# VILLAGE OF LOS LUNAS

Final Budget  
Fiscal Year 2017-2018



Small Community • Big Possibilities

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# **Village of Los Lunas, New Mexico**

## **Approved Annual Budget Fiscal Year 2017-2018**

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**VILLAGE OF LOS LUNAS  
FISCAL YEAR 2017-2018 FINAL BUDGET**

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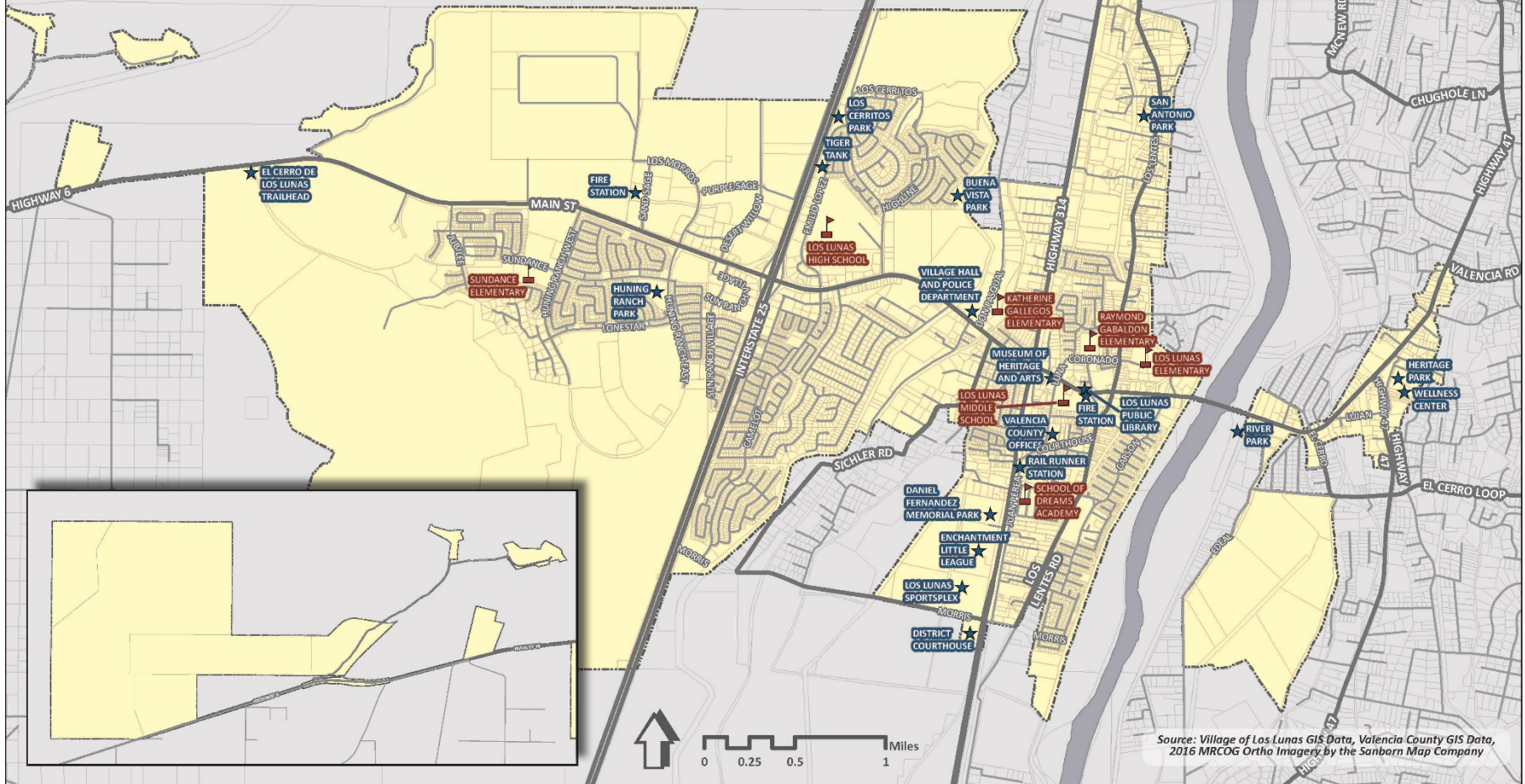


# Village of Los Lunas Boundary Map

September 2017



Shown on inset



Source: Village of Los Lunas GIS Data, Valencia County GIS Data, 2016 MRCOG Ortho Imagery by the Sanborn Map Company

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# *Village of Los Lunas*

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October 19, 2017

## **BUDGET MESSAGE**

Honorable Mayor, Village Council and Citizens:

I am pleased to present the Fiscal Year 2017-18 Final Budget for the Village of Los Lunas. This budget was developed through a thorough analysis of the Village's short- and long-term revenue and operating expenditure projections, as well as projected capital improvement plans, which efforts are in keeping with staff's commitment to on-going, long-range planning in all Village affairs. As always, our goal is to produce a budget document that is both informative and user-friendly, not only for elected officials, but also for staff, citizens, and any other potential user.

Every entity has a method (formal or informal) of prioritizing its needs, which serves as a guide for developing a budget for the organization. On November 1, 2014, the Mayor and Village Council participated in a Strategic Planning Retreat for the purpose of identifying and building consensus around the Governing Body's top strategic priorities through the year 2018. The resulting strategic priorities are listed below, in no particular order:

1. Better Traffic Flow/New I-25 Interchange/Congestion and Mobility
2. Community Policing/Public Safety
3. New Main Fire Station
4. Complete Wastewater and Water and Sewer Improvements
5. Improve Soccer and Little League Fields/Facilities at River Park
6. New Recreation Facility/Youth Programs

To the extent possible, these strategic priorities have been incorporated into this budget, and will continue to be diligently pursued through specific goal statements and action plans developed by staff. Additionally, departmental goals and objectives have been incorporated into this budget and used as the basis for the respective department directors to formulate expenditure requests and operational plans. The Village will continue to make the Governing Body's strategic priorities and departmental goals and objectives an integral part of its budget process, as well as its daily operations.

Each year, the Village's Five-Year Infrastructure Capital Improvement Plan (ICIP) is reviewed and updated, and Federal, State and Village funds are leveraged to the greatest extent possible to accomplish and carry out these necessary capital expenses. In Fiscal Year 2017-18, \$26,947,114 has been budgeted for capital purchases and capital projects, of which \$4,057,697 is within the General Fund. The Village continues to focus on repairing, replacing

and upgrading Village infrastructure such as water/sewer systems, wastewater treatment facilities, streets, parks and open space, buildings and grounds, and information technology, in addition to entering into lease/purchase arrangements using grants and Special or Enterprise Fund revenues for certain capital purchases.

Following are some of the Fiscal Year 2017-18 Budget highlights:

### Revenues

1. **Property Taxes** – Budgeted property tax revenue in the General Fund **increased** by \$460,312 (+19.0%), as projected by the Valencia County Assessor's Office.
2. **Gross Receipts Taxes (GRT)** – Budgeted gross receipts tax (GRT) revenue in the General Fund **increased** by \$3,451,681 (+35.1%) due to continued residential, commercial, and industrial economic growth. Included in these projections is a **decrease** of approximately \$268,127 in GRT revenue in the General Fund (\$335,159 in ALL funds) due to the third year of implementation of the loss of Hold Harmless revenue because of legislation passed by the State in the 2013 legislative session.
3. **Impact Fees** – Impact fees are projected to generate the following revenue in their respective funds:
  - a. Park Impact Fees (General Fund), \$80,000
  - b. Sewer Impact Fees (Water/Sewer Fund), \$50,000
  - c. Water Impact Fees (Water/Sewer Fund), \$53,081
4. **Legislative Appropriations** – Legislative appropriations totaling \$1,380,000, all of which is being carried over from previous fiscal years, is included in the General Fund to continue or complete the following projects:
  - a. Fred Luna Senior Center Improvements, \$800,000
  - b. Sports Complex Improvements, \$580,000In the Infrastructure Fund, \$225,000 in legislative appropriations is being carried over for the Camelot Road Extension Project.
5. **Property Lease and Facility Usage Revenue** – Property lease and facility usage revenue is estimated to be approximately \$509,000, coming from the following sources:
  - a. Property Rentals, \$65,000
  - b. School of Dreams Academy (SODA) Property Lease, \$261,000
  - c. Valencia Regional Emergency Communications Center (VRECC) Building Lease, \$183,000
6. **Grants** – Following is a list of **selected** grant revenue included in the Infrastructure Fund to help offset the cost of specific road projects within the Village:
  - a. NMDOT HWY CO-OP Funding – Panda Road Improvements, \$85,000
  - b. NMDOT HSIP Funding – NM 6/NM 47 Intersection Improvements (carry-over), \$371,000
  - c. NMDOT STP-E Funding – NM 314 Pedestrian Improvements, \$2,150,000
  - d. NMDOT STP-E Funding – I-25 Interchange Beautification Project, Phase II, \$73,440
  - e. NMDOT – Los Lentes Road SE Improvements, \$142,000
  - f. NMDOT – East-West Corridor Right-of-Way Acquisition, \$614,962
  - g. NMDOT Grant MAP Revenue – NM 6 Drainage Improvements (carry-over), \$200,000

## Expenses

### 1. **Personnel Services**

- a. **Salaries** – In Fiscal Year 2017-18, a cost of living adjustment (COLA) of **9.0%** for all eligible full-time and part-time permanent employees has been budgeted.
- b. **Staffing** – The following staffing changes were approved as part of the Fiscal Year 2017-18 Budget:
  1. **New Positions** – Fourteen (14) new positions were created and funded in the Fiscal Year 2017-18 Budget:
    - One (1) Human Resources Technician, Administration Dept
    - Two (2) Police Officers, Police Dept
    - Six (6) Firefighter/EMTs, Fire Dept (three (3) of which will be filled at mid-year)
    - One (1) Fire Lieutenant, Fire Dept (will be filled at mid-year)
    - One (1) Facility Technician II, Facility Maintenance Division/Community Services Dept
    - One (1) Code Enforcement Specialist, Community Development Dept
    - One (1) GIS Technician, Wastewater Treatment Plant Division/Public Works Dept
    - One (1) Commercial Driver, Solid Waste Division/Public Works Dept
  2. **Reclassifications** – The following positions were reclassified as part of the Fiscal Year 2017-18 Budget:
    - Street Supervisor, Streets Division/Public Works Dept, reclassified from Salary Level 26 to Salary Level 29, for internal equity.
    - Library Technician (Salary Level 17), Library Dept, reclassified to Children's Librarian (Salary Level 18) due to organizational need.
    - Part-time Library Technician, Library Dept, reclassified to Full-time Library Technician due to organizational need.
  3. **Vacant Positions (Authorized, Funded)** – The following vacant positions were authorized to be filled (funded) in the Fiscal Year 2017-18 Budget:
    - Street Maintenance Worker III, Streets Division/Public Works Dept
    - Water/Sewer Supervisor, Water/Sewer Division/Public Works Dept
  4. **Vacant Positions (Authorized, NOT Funded)** – The following vacant positions remain authorized, but NOT funded, in the Fiscal Year 2017-18 Budget:
    - Computer Technician, Administration Dept
    - Assistant Community Services Director, Community Services Dept
    - Park Ranger, Open Space Division/Community Services Dept
    - LDAC Treatment Provider, DWI Program/Community Services Dept
  5. **Transfers** – The following existing position was transferred to a different department in the Fiscal Year 2017-18 Budget:
    - Part-time Laborer from Solid Waste Division/Public Works Dept to Parks Division/Community Services Dept

c. **Benefits:**

1. Medical Insurance – The Fiscal Year 2017-18 Budget includes the same Blue Cross Blue Shield of New Mexico medical insurance plans—a Core Plan and a Buy-up Option—that were offered last fiscal year to all eligible employees. There is a **9.0% increase** in premiums for both the Village and employee-paid portions, at an estimated increased cost to the Village of approximately **\$154,000**. The Village will continue to pay **100%** of the medical insurance premium for all eligible Village employees, plus **90%** of the premium for dependent coverage for employees with annual salaries of up to \$30,000, **85%** for dependent coverage for employees with annual salaries of up to \$60,000, and **80%** for dependent coverage for employees with annual salaries over \$60,000.
2. Dental Insurance – The Fiscal Year 2017-18 Budget includes the same Delta Dental insurance plan that was offered last fiscal year to all eligible employees, with **no increase** in premiums. The Village will continue to pay **50%** of the premium for dental insurance.
3. Vision Insurance – The Fiscal Year 2017-18 Budget includes the same Davis Vision insurance plan that was offered last fiscal year to all eligible employees, with **no increase** in premiums. New this fiscal year, the Village will offer a second vision insurance plan through Vision Care Direct (VCD), which will have a higher premium, but will include different or additional eye care providers. Village employees will continue to be responsible for **100%** of the cost of the premium for vision insurance.
4. Ancillary Insurance – The Fiscal Year 2017-18 Budget includes the same ancillary insurance products that were offered last fiscal year to all eligible employees, such as voluntary supplemental life insurance for the employee, spouse, and child, and basic life, AD&D life, and long-term disability coverage for all eligible employees. However, after reviewing costs and shopping for the best price, the Village will switch from The Hartford to Companion Life, gaining coverage for employees, and resulting in approximately **\$7,137** in annual savings to the Village.
5. Other Benefits – The Village will continue to offer other benefits such as approved tuition reimbursement for job-related higher education, and gym membership reimbursements of up to \$20 per month for interested and eligible employees.

2. **Operating Services**

Operating services budget line items were carefully reviewed and reduced or increased, as needed, in order to cover projected expenses.

3. **Capital Outlay**

Following is a list of Capital Outlay items included in the Fiscal Year 2017-18 Budget:

a. General Fund

1. Administration

- Fred Luna Senior Center Expansion, \$800,000 (carry-over)
- New Vehicle for I.T. Division, \$32,000
- AssetWorks Software, \$40,000 (\$56,000 total, split between 3

- funds)
      - VRECC Building Construction, \$1,740,972 (carry-over)
  - 2. Police Department
    - Five (5) New Police Vehicles, \$139,380 (plus \$75,391 for associated vehicle outfitting costs budgeted in Tools and Equipment line item)
    - One (1) Used Motorcycle Transport Trailer, \$5,000
    - Two (2) Used Police Motorcycles, \$30,000
  - 3. Fire Department
    - Bullex Fire Extinguisher Training Prop, \$16,000
    - Mobile Repeater, \$16,345
  - 4. Streets Division/Public Works Department
    - IACR Interchange Study, \$220,000
    - One (1) New Truck, \$34,000
  - 5. Parks Division/Community Services Department
    - Two (2) New Trucks, \$70,000
    - General Park Improvements, \$200,000
    - Huning Ranch Park Improvements, \$150,000
    - Sports Complex Improvements, \$580,000 (carry-over)
- b. Recreation Fund
  - Mobile Climbing Wall, \$35,000
- c. Infrastructure Fund
  - Operating Expense/Highway Right-of-Way, \$250,000
  - Parking Lot/Drainage Improvements, \$250,000
  - HSIP NM 6/NM 47 Intersection Improvement Project, \$371,000 (carry-over)
  - STP-E I-25 Interchange Beautification Project, Phase II, \$85,000
  - NM 6/NM 314 Deceleration/Right Turn Lane, \$320,000
  - Right-of-Way Improvements/General Road Maintenance, \$125,000
  - Don Pasqual Road Rehabilitation Project, \$918,000
  - Highway Co-Op/Panda Road Improvements, \$113,333 (carry-over)
  - STP-E NM 314 Pedestrian Improvements, \$1,922,600
  - MAP Revenue/NM 6 Drainage Improvements, \$225,000
  - NMDOT Los Lentes SE/Transportation, \$165,562
  - NMDOT East-West Corridor Right-of-Way Acquisition, \$718,485
  - Legislative Appropriation/Camelot Road Extension, \$175,000 (carry-over)
- d. Municipal Street Improvement Fund
  - One (1) New Dump Truck, \$240,000
- e. Law Enforcement Protection Fund
  - Police Equipment, \$41,600
- f. GO Bond Series 2016 Fire Station Building Fund
  - Fire Station Building Construction, \$5,479,161
- g. Water/Sewer Fund
  - WWTP: AssetWorks Software, \$10,000 (\$56,000 total, split between 3 funds)

- WWTP: Sludge Management Design & Construction, \$6,611,760
  - WWTP: Effluent Line Project, \$712,000
  - WWTP: RotoSieve Repair, \$200,000
  - WWTP: MBR Electrical A/C, \$20,000
  - WWTP: Two (2) New Trucks, \$74,000
  - Water/Sewer: SCADA Software, \$30,000
  - Water/Sewer: One (1) New Vactor Truck, \$272,623
  - Water/Sewer: Water Rights Acquisition, \$340,000
  - Water/Sewer: Water Meters, \$175,000
  - Water/Sewer: Tonka Panel Replacement, \$80,000
  - Water/Sewer: Bleach Generating System Well #6, \$100,000
  - Water/Sewer: Jackhammer Compressor, \$25,000
  - Water/Sewer: Eastside Water Loop Project, Phase II, \$1,800,000 (carry-over)
  - Water/Sewer: Acid Replacement, \$40,000
  - Water/Sewer: One (1) New Truck, \$35,000
- h. Solid Waste Fund
- One (1) New 40-ft Trailer, \$70,000
  - One (1) New Service Truck, \$36,000
  - Recycle Center Solar Power Project, \$35,000
  - Pressure Washer, \$10,000
  - AssetWorks Software, \$6,000 (\$56,000 total, split between 3 funds)
  - RouteWare Software, \$107,636
  - One (1) New Side Loader, \$240,000
- i. Regional Dispatch Fund
- Radio Upgrade, \$408,657

Since the Village of Los Lunas is a service-oriented organization, most of the budgeted expenditures are in personnel services (i.e. salaries, medical insurance, retirement, etc.). Several other employee-related expenditures are treated as operating expenses, and are, therefore, not categorized as personnel services. In Fiscal Year 2017-18, we will continue to strive to provide for the following:

1. Continue to emphasize the importance of employee training to enhance staff's education and skills.
2. Continue to emphasize the importance of employee safety through the Village's Employee Safety Program, in an effort to protect employees and lower the Village's workers' compensation modifier.
3. Continue to pay competitively relative to market conditions, and maintain pay equity in comparable positions internally by following the approved compensation and classification plan.
4. Continue to cover 100% of Village-paid medical insurance for employees, and a major portion of the cost of medical insurance for dependent coverage (currently between 80-90%, depending on income level).
5. Continue to offer a tuition and gym membership reimbursement benefit to promote higher education and employee wellness.



Until recently, the Los Lunas economy over the last 5-6 years has been relatively, in terms of local GRT revenue. In the latter part of Fiscal Year 2015-16, the Village began to experience a modest increase in local GRT due to increased economic development activity. In January 2017, the Village began to experience significant economic growth, in terms of local GRT revenue, due primarily to the construction of a new Facebook Data Center in Los Lunas, and associated spinoff economic growth from the residential, commercial, retail, and industrial sectors, which the Village expects will remain strong over the next several years. The primary industry in Los Lunas continues to be retail. However, with the announced construction of at least two phases of the new Facebook Data Center, and the anticipated development of the Central New Mexico Rail Park on west NM 6, construction GRT should also remain strong, bringing additional jobs and economic growth to the Village. Through its economic development efforts, the Village continues to pursue appropriate retail, manufacturing, healthcare, and educational opportunities, all of which should have a continued positive impact on the local economy and increase GRT revenue.

That being said, the Village remains concerned about the gradual and eventual loss of “Hold Harmless” revenue over the next 12 years. In Fiscal Year 2017-18, the Village is estimated to lose approximately \$335,159 in Hold Harmless revenue, due to legislation passed in 2013. That number is expected to grow 6-7% every year for the next 12 years to an estimated amount of \$1.9 million, the majority of which will come directly out of the General Fund. Despite this challenge, and any other challenges that may surface in the future, Village staff remains committed to accomplishing the major priorities of the Council, staff and citizens, and, as in the past, maintaining a strong financial position through sound planning and responsible fiscal management.

I would like to express my sincere appreciation to the Mayor, Council members, staff, and citizens, for their input in developing this year’s budget, with special thanks and recognition to Finance Officer Monica Clarke, and Budget and Management Analyst Sylvia S. Cordova, for their capable and professional assistance in developing the budget, and creating this informative and attractive budget document.

Respectfully submitted,

Gregory D. Martin  
Village Administrator

## BUDGET OVERVIEW

### ALL FUNDS

The Fiscal Year 2017-18 Budget includes twenty-five (25) separate funds, three of which are currently inactive, separated into six (6) fund types. Total revenues for ALL funds are budgeted at \$52,706,848, with total expenditures budgeted at \$63,690,540. The total estimated unaudited beginning cash balance is budgeted at \$28,925,641, with the total estimated ending cash balance on 6/30/2018 budgeted at \$17,941,948. This represents a net **decrease** in the total estimated cash balance of \$10,983,693 (-37.9%). Over ninety percent of the estimated decrease in cash balance is attributable to the following three funds:

1. Fund 18: State LEDA Facebook Project Fund – \$3,333,333 in revenue received last fiscal year, expenditure budgeted this fiscal year.
2. Fund 35: GO Bond 2016 Fire Station Fund – \$5,479,161 in revenue received last fiscal year, expenditure budgeted this fiscal year.
3. Fund 41: Water/Sewer Fund – \$1,264,131 in cash balance budgeted to help pay for one-time projects such as the Effluent Line Replacement Project, MBR RotoSieve Repair Project, Vactor Truck Purchase, and Bleach Generating System Well #6.

Total revenues for ALL funds are budgeted to **increase** by \$2,179,742 (+4.3%), compared to Fiscal Year 2016-17. This is due in large part to a projected increase in budgeted Gross Receipts Tax revenue (GRT).

Total expenditures for ALL funds are budgeted to **increase** by \$12,283,958 (+23.9%), compared to Fiscal Year 2016-17. This is due in large part to the following new funds/projects:

1. Fund 15: Local LEDA GRT Fund – \$3,751,325
2. Fund 18: State LEDA Facebook Project Fund – \$3,333,333
3. Fund 41: Water/Sewer Fund – \$6,611,760 (Sludge Management Design & Construction Project)

### GENERAL FUND

The principal operating fund of the Village is the General Fund, Fund 11. Revenues in the General Fund are derived primarily from property taxes, gross receipts taxes (GRT), intergovernmental revenue/grants, and a variety of other sources.

Total revenues for the General Fund are budgeted to **increase** by \$1,764,306 (+8.4%), with the most significant changes occurring in Current Property Taxes (+\$460,312, +19.0%), Gross Receipts Taxes (+\$3,451,681, +35.1%), NMFA Loan/VRECC Dispatch Center, (-\$1,216,364, -35.7%), Facility Usage Revenue/SODA and VRECC Lease (+\$439,327, +8786.5%), and Legislative Appropriations (-\$1,070,000, -43.7%).

1. Revenues from Property Taxes (including PILOT revenue and delinquencies) are budgeted at \$2,909,434, representing 12.8% of all General Fund revenues.
2. Revenues from Gross Receipts Taxes (GRT), including 1.5% Municipal GRT, and 1.225% State Shared GRT, are budgeted to **increase** to a combined \$13,275,576, due primarily to economic growth, representing 58.6% of all General Fund revenues.
3. Revenues from Village-Imposed Taxes (not including 1.5% municipal GRT), such as Franchise Taxes from utility and cable companies, are budgeted at \$432,387, representing 1.9% of all General Fund revenues.
4. Revenues from State Shared Taxes, including Auto License Distribution and 1.225% Gross Receipts Tax, are budgeted at \$5,427,687, representing 24.0% of all General Fund revenues. Although the 1.225% state shared gross receipts tax is actually a shared tax, it is categorized as a gross receipts tax in order to reflect a true picture of the impact of gross receipts. In addition, the Village is required to report the gasoline tax, formerly categorized as General Fund revenue, as a "Special Revenue Fund," which shows up in the Municipal Street Improvement Fund, totaling \$450,000.
5. Revenues from Village-Provided Services are budgeted at \$1,177,577, representing 5.2% of all General Fund revenues.
6. Revenues from Grants are budgeted at \$1,402,000, including \$1,380,000 from Legislative Appropriations, representing 6.2% of all General Fund revenues.

Total expenditures in the General Fund are budgeted to **decrease** overall by \$2,643,087 (-12.2%), due primarily to one-time capital outlay purchases being completed or significantly completed in the Administration Department budget, such as the Fred Luna Senior Center, Old Country Inn Property Acquisition, Transportation Building Phase II, and VRECC Building Construction.

## SPECIAL REVENUE FUNDS

The Special Revenue Funds of the Village are:

1. Local LEDA GRT Fund, Fund 15
2. Lodgers Tax Fund, Fund 16
3. Municipal Street Improvement Fund, Fund 17
4. LEDA Facebook Project Fund, Fund 18
5. Fire Fund, Fund 21
6. Recreation Fund, Fund 22
7. Police Program Fund, Fund 23

8. Infrastructure Fund, Fund 25
9. Local Government Correction Fund, Fund 26
10. Law Enforcement Protection Fund, Fund 27
11. G.R.T. Revenue Bond Series 2016 Acquisition Fund, Fund 33 (inactive)
12. GO Bond Series 2016 Fire Station Building Fund, Fund 35
13. Emergency Medical Services Fund, Fund 39

The total combined revenue of the Special Revenue Funds is budgeted at \$7,553,036, with budgeted expenditures of \$19,409,367. Almost 90% of the difference between budgeted revenue and budgeted expenditures is attributable to Fund 18, LEDA Facebook Project Fund, and Fund 35, GO Bond Series 2016 Fire Station Building Fund, both of which received revenue last fiscal year, with expenditures budgeted this fiscal year. All Special Revenue Funds are set up pursuant to New Mexico State Law and are needed to track funding sources. The major Special Revenue Funds are summarized below:

#### Local LEDA GRT Fund, Fund 15

The purpose of the Local LEDA GRT Fund is to manage the Village contribution according to the Project Participation Agreement (PPA) entered into with Greater Kudu, LLC (Facebook) pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400. In addition, in accordance with Resolution 16-36, Section 3, Local LEDA revenue generated from dedicated gross receipts tax increments may be used for water and sewer infrastructure improvements associated with the new data center construction project in Los Lunas.

#### LEDA Facebook Project Fund, Fund 18

The purpose of the LEDA Facebook Project Fund is to manage the State LEDA Funds funneled through the Village as the fiscal agent and project manager pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400 and Intergovernmental Agreement (IGA) between the Village and the State of New Mexico Economic Development Department. In addition, the State LEDA Funds may be used for certain expenditures for water and sewer infrastructure improvements and water rights acquisition in support of the new data center construction project in Los Lunas.

#### Infrastructure Fund, Fund, Fund 25

The major revenue source in the Infrastructure Fund is the Municipal Infrastructure Gross Receipts Tax. This fund is used to help finance various street and utility projects, as authorized by New Mexico Statutes.

### GO Bond Series 2016 Fire Station Building Fund, Fund 35

The GO Bond Series 2016 Fire Station Building Fund is a special revenue fund set up in Fiscal Year 2016-17 to receive proceeds of the Series 2016 GO Bond (see Debt Service Funds).

## **DEBT SERVICE FUNDS**

The Debt Service Funds of the Village are:

1. G.R.T. Revenue Bond Series 2014 Fund, Fund 32
2. G.R.T. Revenue Bond Series 2016 Fund, Fund 34
3. GO Bond Series 2016 Fund, Fund 36

### G.R.T. Revenue Bond Series 2014 Fund, Fund 32

The Village of Los Lunas issued a Gross Receipts Tax (G.R.T.) Revenue Bond Series 2014 in July 2014, with a par value of \$3,475,000. The bonds were issued to provide funds to defray the cost to refund, pay and discharge the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 2003A, and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds. The bonds are expected to be paid off in 2019.

### G.R.T Revenue Bond Series 2016 Fund, Fund 34

The G.R.T. Revenue Bond Series 2016 Fund is a debt service fund set up in Fiscal Year 2016-17 to pay off the debt service associated with the purchase of the Monte Vista/El Molino property for the School of Dreams Academy (SODA) project. The bonds are expected to be paid off in 2041.

### GO Bond Series 2016 Fund, Fund 36

The GO Bond Series 2016 Fund is a debt service fund set up in Fiscal year 2016-17 to pay off debt service associated with the new fire station building construction, as approved by voters March 1, 2016. The bonds are expected to be paid off in 2031.

## **ENTERPRISE FUNDS**

The Enterprise Funds of the Village are:

1. Water/Sewer Fund, Fund 41
2. Solid Waste Fund, Fund 43

The total combined revenue of the Enterprise Funds is budgeted at \$18,860,927, with budgeted expenditures of \$19,769,234.

### Water/Sewer Fund, Fund 41

The Water/Sewer Fund accounts for all Water/Sewer and Waste Water Treatment Plant operations. Total revenues are budgeted at \$16,257,235, representing a net **increase** of \$6,755,706, or approximately +71.1%, compared to Fiscal Year 2016-17, attributable primarily to a one-time, \$6.1 million loan from NMED for the Sludge Management Improvements Project, in addition to approximately \$1.1 million in additional water and sewer sales revenue, coupled with a \$900,000 reduction in loan revenue associated with the Eastside Water Line Project started in Fiscal

Year 2016-17.

Total expenditures in the Water/Sewer Fund are budgeted at \$17,194,909, representing a net **increase** of \$6,271,692, or approximately +57.4%, compared to Fiscal Year 2016-17, attributable primarily to the aforementioned Sludge Management Improvements Project.

Solid Waste Fund, Fund 43

The Solid Waste Fund accounts for all garbage collection and recycling services provided to Village residents and businesses. Total revenues are budgeted at \$2,603,691, representing a net **decrease** of \$73,264, or approximately -2.7%, compared to Fiscal Year 2016-17, attributable primarily to a budgeted decrease in sales revenue of \$156,000, or -6.9%, coupled with a \$89,880, or +36.8%, increase in gross receipts tax revenue. Total expenditures are budgeted at \$2,574,325, representing a net **increase** of \$33,307, or +1.3%, compared to Fiscal Year 2016-17.

## **TRUST AND AGENCY FUNDS**

The Trust and Agency Funds of the Village are:

1. Court Trust Fund, Fund 28
2. LDWI Grant Fund, Fund 29
3. Central Solid Waste Authority Fund, Fund 44 (inactive)
4. Regional Dispatch Fund, Fund 45
5. Employee Benefit Fund, Fund 60

The total combined revenue of the Trust and Agency Funds is budgeted at \$3,646,277, with budgeted expenditures of \$4,116,374.

### Court Trust Fund, Fund 28

The purpose of the Court Trust fund is to collect DWI lab fees, DWI prevention fees, and court automation fees in accordance with State Law. Total revenues are budgeted at \$23,100, and total expenditures are budgeted at \$23,100.

### LDWI Grant Fund, Fund 29

The purpose of the LDWI Grant Fund is to account for grant funding associated with the DWI Program. Total revenues are budgeted at \$432,734, and total expenditures are budgeted at \$432,733.

### Central Solid Waste Authority Fund, Fund 44 (Inactive)

The purpose of the Central Solid Waste Authority Fund is to administer the funds for the Central Solid Waste Authority (CSWA) in accordance with the Joint Powers Agreement signed by Authority members. The authority has now fulfilled its intended purpose. Therefore, the fund is inactive, and no revenues or expenditures are budgeted in Fiscal Year 2017-18.

### Regional Dispatch Fund, Fund 45

The purpose of the Regional Dispatch Fund is to administer the funds for the Regional Dispatch Center (known as the Valencia County Regional Communications Center, or VRECC), in accordance with the Joint Powers Agreement signed by VRECC members. Total revenues are budgeted at \$3,086,883, and total expenditures are budgeted at \$3,495,541.

### Employee Benefit Fund, Fund 60

The purpose of the Employee Benefit Fund is to administer the Retiree Medical Insurance Plan for current and future retirees of the Village. Total revenues are budgeted at \$103,560, and total expenditures are budgeted at \$165,000.

## **CAPITAL PROJECT FUNDS**

### Transportation Building Phase II Project Fund, Fund 58 (Inactive)

The Transportation Building Phase II Project Fund is the only Capital Project Fund of the Village. The project has now been completed. Therefore, the fund is inactive, and no revenues or

expenditures are budgeted in Fiscal Year 2017-18.

## **GUIDE FOR USE OF THE BUDGET DOCUMENT**

### **SUMMARY**

This document contains the annual operating budget of the Village of Los Lunas, New Mexico, for the fiscal year beginning July 1, 2017, and ending June 30, 2018. The primary purpose of this document is to plan the receipts and expenditures of all Village moneys in accordance with the statutes and policies of the State of New Mexico, as required by the State Department of Finance and Administration (DFA), Local Government Division. By adoption of this budget, the Village governing body establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and the various programs used to provide these services. The adoption of the budget can be considered the most important policy decision made by the Village Council each year.

### **SECTION ONE**

Section one contains a map of the Village of Los Lunas boundary, followed by a budget message by the village administrator, an overview of the budget by fund, budget resolution, principal officials, organizational chart, and Village fiscal policies and procedures.

### **SECTION TWO**

Section two contains a summary of the total operating budget of the Village, including a budget recap of all funds combined, in addition to miscellaneous tables, charts, and graphs summarizing other budget information, such as transfers, revenues and expenditures by fund type, schedule of taxing authority, gross receipts tax revenue history, as well as a history of the number of residential dwelling unit permits issued by calendar year, and concluding with a summary of personnel services information.

### **SECTION THREE**

Section three contains the complete line item budget for each department within the General Fund. Each budget contains the final approved budget for the current fiscal year, as well as a comparison to the prior fiscal year's budget, as adjusted, and the actual revenues and expenditures for the year before that. The General Fund and Enterprise Funds (presented in Section Four) are the two primary operating funds for the Village. Their moneys are not commingled, and their operations are separate from each other. Each department within these funds is presented in the budget, along with the two-year comparison. Even though all departments are budgeted separately, certain departments assist in the services of other departments.

### **SECTION FOUR**

Section four contains budget information relating to all Special Revenue Funds, Enterprise Funds, Debt Service Funds, Trust and



Agency Funds, and Capital Project Funds.

## **SECTION FIVE**

Section five contains the debt service schedules, showing the payment schedules for principal and interest on general long-term debt of the Village, as well as a schedule of insurances, and a short glossary defining terms used in municipal budgeting and throughout the budget document to make it easier to understand.

## **BUDGET PROJECTIONS**

The revenue and expenditure estimates for current and prior budget years are based upon historic data and specific known variances within each department and division. Revenue projections are further determined by a review of current regional conditions such as interest rates, local development, and economic trends. These factors are admittedly subjective.

This budget has been compiled with the citizens of Los Lunas in mind to provide some measure of value in evaluating the historical and projected operations of the Village. The Village Council and Village staff sincerely hope that this budget will prove to be useful to all interested readers.

## **BUDGET RESOLUTION FOR FISCAL YEAR 2017-18**

The budget resolution for Fiscal Year 2017-18 is presented on the following page. The budget resolution and accompanying operating budget were presented to the Village Council at its regular meeting on July 27, 2017, which resolution and budget were approved by a unanimous vote of the Council.



**VILLAGE OF LOS LUNAS**  
**Resolution No. 17-15**

**A RESOLUTION ADOPTING THE 2017-18 FISCAL YEAR REVENUE  
AND EXPENDITURE BUDGET FOR THE VILLAGE OF LOS LUNAS**

**WHEREAS**, the Governing Body of the Village of Los Lunas, New Mexico, has developed a budget for fiscal year 2017-18; and

**WHEREAS**, Said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

**WHEREAS**, The official meeting for the review of the budget was advertised in compliance with the State Open Meetings Act; and

**WHEREAS**, It is the majority opinion of this Board that the proposed budget meets the requirements as currently determined for the fiscal year 2017-18.

**NOW, THEREFORE, BE IT RESOLVED THE GOVERNING BODY OF THE VILLAGE OF LOS LUNAS, NEW MEXICO:**

1. The accompanying budget will be the approved budget for the 2017-18 fiscal year for the Village of Los Lunas and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

**PASSED, APPROVED AND ADOPTED** by the governing body at its regular meeting of July 27, 2017.

ATTEST:

\_\_\_\_\_  
Gregory D. Martin, Village Administrator

\_\_\_\_\_  
Charles Griego, Mayor

\_\_\_\_\_  
Christopher Ortiz, Councilor

\_\_\_\_\_  
Gino Romero, Councilor

\_\_\_\_\_  
Gerard Saiz, Councilor

\_\_\_\_\_  
Paulette Montoya-Sanchez, Councilor

# **PRINCIPAL OFFICIALS**

## **GOVERNING BODY**

Charles Griego, Mayor  
Gino Romero, Mayor Pro-Tem, District 2  
Christopher S. Ortiz, Councilor, District 1  
Gerard Saiz, Councilor, District 3  
Paulette Sanchez-Montoya, Councilor, District 4

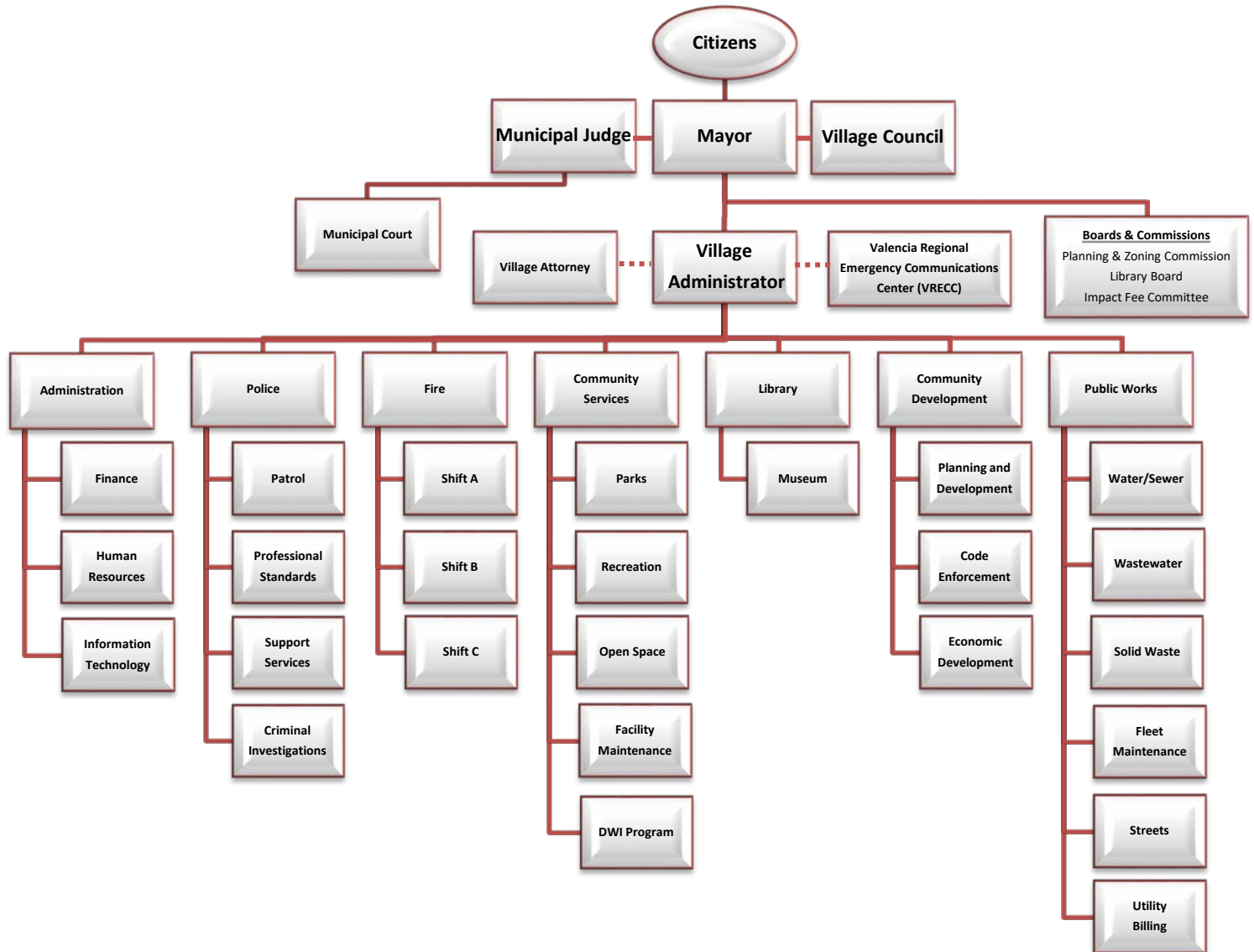


## **MANAGEMENT STAFF**

Gregory D. Martin, Village Administrator  
Christina Ainsworth, Community Development Director  
Jason Duran, Community Services Director  
Cynthia Shetter, Library Director  
Michael Jaramillo, Public Works Director  
John Gabaldon, Fire Chief  
Naithan Gurule, Police Chief  
Iris Padilla, Human Resources Manager  
Monica Clarke, Finance Officer  
Avilio Chavez, Municipal Judge (Elected)



## Village of Los Lunas Organizational Chart



# **FISCAL POLICIES AND PROCEDURES**

## **FISCAL POLICY**

The overall goal of the Village's fiscal policy is to establish and maintain effective management of the Village's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the preparation and management of the Village's overall budget, and the major objectives to be accomplished.

## **BUDGETING**

1. A comprehensive annual budget will be prepared for all funds expended by the Village.
2. The budget will be prepared in such a manner as to facilitate its understanding by citizens, elected officials, and employees.
3. In addition to the public hearings required by state statute prior to adoption of the budget, workshops will be held on the budget that will be open to the public.
4. Copies of the budget will be made available to elected officials, citizens, and the media prior to the public hearings and workshops.
5. Budgetary emphasis will focus on providing those basic municipal services which provide the maximum level of services, to the most citizens, in the most cost-effective manner possible, with due consideration being given to all costs—economic, fiscal, and social.
6. The budget process will begin each fiscal year with a list of priorities developed by the governing body, management, and staff.
7. The budget will provide for adequate maintenance of capital, facilities, and equipment, and for their orderly replacement.
8. The Village will adopt and annually update an Infrastructure Capital Improvements Plan (ICIP), and strive to make budgetary decisions in accordance with this plan.
9. The Village will continue to develop operating budgets with a sharp focus on long-term solvency.
10. The Village will maintain a budgetary control system to help it adhere to the established budget.

11. The Village will exercise budgetary control through the governing body and village administrator in accordance with state statutes and Village regulations.
12. The Village will continue to prepare and update 20-year financial plans based on historical and current data, which serves as an invaluable tool in assisting the Village governing body in making sound management decisions. These decisions not only impact the current year, but will also impact the future of the Village.
13. The Village will amend the budget only in a manner consistent with State of New Mexico Department of Finance and Administration (DFA) regulations.
14. The Village will maintain a working capital reserve equal to at least 8.33% (1/12) of the total operating expenditures of the General Fund, in accordance with DFA regulations.
15. The Village will create a designated reserve in the General Fund for the purpose of providing for emergency or unplanned expenditures and revenue shortfalls that may occur in a fiscal year. The established goal for this reserve is to maintain a minimum level equal to one month's operations.
16. The Village will charge the Enterprise Funds for Finance and Administration expenses (identified as bookkeeping charges) to help defray the administration cost to the General Fund.

## **INVESTMENTS**

1. The Village will maintain an investment policy in accordance with State statutes and its own regulations.
2. The investment policy is designed to accomplish the following:
  - a. Maximize investment returns while minimizing risk.
  - b. Maintain a level of liquidity to ensure that unanticipated cash needs are met.
  - c. Allow for diversification of the Village's portfolio.
  - d. Recognize the impact of the Village's investment program on the local economy.

## **PURCHASING**

1. The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code.
2. The governing body has adopted a resolution enacting Village procurement regulations that provide for:
  - a. The control of expenditures within appropriations of the adopted budget.
  - b. All purchases being made at the most cost-effective and economical prices possible.

## **BUDGET PRIORITIES**

1. Expenditures designed to promote, enhance, or ensure public health, safety and welfare.
2. Expenditures necessary to comply with state and federal laws or regulations.
3. Expenditures necessary to deliver the "basic services" to the residents and businesses of the Village.
4. Expenditures when it is verifiable that after being made will reduce ongoing maintenance and operating expenditures by either reducing overall costs or avoiding anticipated costs.
5. Expenditures that will verifiably enhance economic development.
6. Expenditures designed to provide for greater internal

controls and, therefore, enhance financial accountability.

7. Expenditures for employee training aimed at making Village personnel more proficient and productive in performing their duties.
8. Expenditures designed to provide for improved information management in order to provide for enhanced decision-making.
9. Expenditures designed to enhance future planning of the community's needs.



## **BUDGET PROCEDURES**

The budget process begins with the distribution of budget preparation worksheets to the department heads. Each department head meets with his/her employees to review the worksheets for the operations of the department, personnel requirements, and capital outlay. Every employee in the Village is encouraged to make suggestions and/or recommendations during the budget process. The budget worksheets for the operations of the departments contain four columns (1) prior year actual, (2) current year budget, (3) proposed budget, and (4) percent change. Columns 1, 2, and 3 contain the financial information to be used by the department head as a guide to complete the proposed budget. It is assumed that the past financial needs are a good indication as to the future financial needs and the budget is projected on this basis. The worksheets for personnel requirements and capital outlay do not contain prior year actual or current year estimated, due to the fact that this information is available in each department and the projection of these categories do not require comparative data.

The budget team, consisting of the village administrator, finance officer, and budget and management analyst, prepare the revenue budget. All revenues are budgeted with the use of comparative financial information provided by prior year actual revenues and current year estimated revenue.

When the departments have completed their budget preparation worksheets, each department head then meets with the village administrator to review their budget. During this meeting the budget is refined and prioritized.

After the village administrator reviews the expenditures and revenues, a budget workshop is scheduled with the Village Mayor and Council for budget review. The Village governing body reviews the budget at the workshop, where the budget is again refined and prioritized.

When the budget has been finalized by the Village governing body, it is compiled by the Administration Department and the following procedures are followed for formal adoption of the budget:

1. The village administrator submits to the governing body the operating budget for the fiscal year commencing on July 1<sup>st</sup>, which must be approved before the preceding June 1<sup>st</sup>. The operating budget includes proposed expenditures, and the means of financing them (i.e. revenues).
2. The operating budget is then submitted to the State of New Mexico Department of Finance and Administration (DFA), Local Government Division for preliminary approval.

Section 6-6-2, NMSA, 1978 Compilation requires that the DFA review and approve final budgets prior to the first Monday in September.

3. Upon completion of the closing of the previous fiscal year, the Village finance officer reconciles cash balances forward, and budget to actual calculations. A final budget is compiled with all changes effected by the previous year-end closing and any adjustments made by DFA. This is then submitted to the village administrator for review, after which the final budget is submitted to the Village Council for approval before the August 1<sup>st</sup> deadline set by the State.

## **AMENDMENTS TO FISCAL YEAR BUDGET**

During the fiscal year, the village administrator has the authority to transfer budgeted amounts within the operational expense budget of a department (i.e. from one line item in operations to another in operations). However, the Council must approve all other budget transfers from one budget category to another (i.e. from Capital Outlay to Operating). All other revisions in regards to changing the overall budget require a resolution by the Village governing body and DFA approval.

Staff perform monthly budget reviews for each Department/Fund. Around January/February, the governing body holds a mid-year budget review, and at this time a resolution is prepared for any necessary additions or adjustments to the budget.

The Village maintains control of the budget through the department heads and the purchasing program. The department heads are responsible for keeping within the budget and maintaining control by carefully planning and monitoring their monthly financial reports and daily activities. The purchasing program was implemented in July 1992, and is used to monitor line item expenditures at the time any purchases are made. The program allows the purchasing agent to dishonor a purchase order for any line item shown over budget. Since a purchase order is required for all purchases, this program assists the department heads, as well as management, in controlling the fiscal year budget.

# **Total Operating Budget Summary**

## **Summary**

The tables, charts and graphs that follow illustrate the Village's resources and the application of those resources, as approved by Council.

The Budget Recap (Table 1, page 21) is the Fiscal Year 2017-18 budget summary of ALL fund types combined. The total combined estimated revenues are budgeted at \$52,706,848, which represents a 4.3% **increase** compared to last year. Chart 1 presents a summary of revenues by fund type, including transfers in, which are shown in Table 2.

The total combined estimated expenditures are budgeted at \$63,690,540, which represents a 23.9% **increase** compared to last year. Chart 2 presents a summary of expenditures by fund type, including transfers out, which are also shown in Table 2. The Village is estimating a \$10,983,693, or -37.9%, **decrease** in its cash balance reserves for ALL funds combined.

The total capital expenditures for ALL funds combined are budgeted at \$26,947,114.

## **Municipal Gross Receipts Tax**

Municipal Gross Receipts Tax (GRT) is a tax authorized pursuant to New Mexico State Statutes, and implemented by local governments, and collected from retailers on goods and services sold. On February 26, 2015, the Village Council approved an additional 0.25% municipal local option tax, which went into effect July 1, 2015. As a result, the Village of Los Lunas' portion of the total gross receipts tax rate charged in Los Lunas increased from 1.5625% to 1.8125%.

As the Village's largest revenue source, GRT is highly responsive to changes in economic activity. In Fiscal Year 2016-17, GRT increased by \$2,135,614, or 18.1%, compared to what was actually received in Fiscal Year 2015-16, which is almost double the 9.8% increase the year before that. As stated previously, in the latter part of Fiscal Year 2015-16, the Village began to experience a modest increase in local GRT due to increased economic activity. Starting in January 2017, the Village saw a significant sustained increase in local GRT revenue, due primarily to the construction of the new Facebook Data Center in Los Lunas, and associated spinoff economic growth from the residential, commercial, retail, and industrial sectors. The Village expects this economic growth and increase in GRT to continue over the next several years. However, while the new revenue is welcome, it's also worth repeating that, due to legislation passed in 2013, the Village stands to lose approximately \$335,159 in Hold Harmless GRT revenue in Fiscal Year 2017-18, a number that is expected to

grow 6-7% every year for the next 12 years to an estimated amount of \$1.9 million, the majority of which will come directly out of the General Fund.

For every \$1.00 in sales in Los Lunas, 8.3125% is collected in Gross Receipts Tax (GRT). This is broken down as illustrated in Table 3: Schedule of Taxing Authority. Graph 1 shows the past ten years of GRT collections, while Table 4 presents ten years of GRT collections with the percentage change for each year. The citizens of Los Lunas previously approved the passage of a 1/8 cent gross receipts tax to be dedicated to infrastructure projects, which tax became effective 1/1/2002.

## **Property Tax**

The Village of Los Lunas currently imposes a property tax rate of \$8.609 (residential) and \$9.046 (non-residential) per \$1,000 in valuation. In Fiscal Year 2017-18, this is budgeted to generate approximately \$2,909,434 (including PILOT revenue and delinquencies) in property tax revenue. Table 3 illustrates the property tax rate and valuation broken down between residential and nonresidential property for the 2016 tax year. Graph 2 presents dwelling unit information for the past ten years.

# Table 1: BUDGET RECAP – ALL FUNDS COMBINED

VILLAGE OF LOS LUNAS		MUNICIPAL BUDGET FISCAL YEAR 2017/2018			NUMBER	FULL-TIME	200
COUNTY OF VALENCIA					OF	PART-TIME	14
					EMPLOYEES	TOTAL	214
		FY 2017-18					
		PROPERTY TAX	OPERATING				
		VALUATION	TAX RATE	PRODUCTION			
RESIDENTIAL		\$ 261,075,131	X 0.008609	= \$ 2,247,596			
NON-RESIDENTIAL		\$ 86,671,008	X 0.009046	= \$ 784,026			
OIL & GAS			X	= -			
		TOTAL PRODUCTION =		\$ 3,031,622			
		UNAUDITED					
		BEGINNING	ESTIMATED	NET	BUDGETED	ESTIMATED	LOCAL
FUND	FUND	CASH	REVENUES	CASH	EXPEND.	CASH	Non-Budgeted
NO.		BALANCE		TRANSFERS		BALANCE	Reserve
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Requirements
11	GENERAL FUND	\$ 7,298,462	22,646,608	(3,810,713)	19,009,503	7,124,855	1,584,125
SPECIAL REVENUE FUNDS							
21	FIRE FUND	\$ 88,679	149,502		238,181	0	
22	RECREATION FUND	\$ 399,146	107,000		128,500	377,646	
23	POLICE PROGRAM FUND	\$ 9,868	7,500		7,500	9,868	
25	INFRASTRUCTURE FUND	\$ 516,276	6,662,228	(653,565)	5,638,980	885,959	
15	LOCAL LEDA GRT FUND	\$ 517,103	-	3,234,222	3,751,325	-	
16	LODGERS TAX FUND	\$ 231,808	70,000		53,000	248,808	
18	LEDA FACEBOOK PROJECT FUND	\$ 3,333,333	-		3,333,333	-	
17	MUNICIPAL STREET FUND	\$ 760,470	450,206	(60,610)	672,786	477,280	
26	LOCAL GOV. COR. FUND	\$ 91,762	55,000		55,000	91,762	
27	LAW ENFORCEMENT FUND	\$ -	41,600		41,600	-	
33	G.R.T. REV. BOND 2016 ACQ. FUND	\$ -	-		-	-	
35	GO BOND 2016 FIRE STATION FUND	\$ 5,479,161	-		5,479,161	-	
39	EMERG. MEDICAL SER. FUND	\$ -	10,000		10,000	-	
Total Special Revenue Funds		\$ 11,427,607	7,553,036	2,520,047	19,409,367	2,091,323	-
DEBT SERVICE FUNDS							
32	G.R.T. REV. BOND 2014 FUND	\$ 103,046	-	779,400	779,400	103,046	
34	G.R.T. REV BOND 2016 FUND	\$ 128,942	-	147,950	147,950	128,942	
36	GO BOND 2016 FUND	\$ 10,275	-	458,713	458,713	10,275	
Total Debt Service Funds		\$ 242,263	-	1,386,063	1,386,063	242,263	-
ENTERPRISE FUNDS							
41	WATER/SEWER FUND	\$ 2,839,100	16,257,235	(326,458)	17,194,909	1,574,969	
43	SOLID WASTE FUND	\$ 4,210,780	2,603,691	(17,997)	2,574,325	4,222,149	
Total Enterprise Funds		7,049,880	18,860,927	(344,455)	19,769,234	5,797,118	-
TRUST AND AGENCY FUNDS							
28	COURT TRUST FUND	\$ 1,755	23,100	-	23,100	1,755	
29	LDWI GRANT FUND	\$ 46,489	432,734	(6,263)	432,733	40,227	
44	CENTRAL SOLID WASTE AUTHORITY	\$ -	-	-	-	-	
45	REGIONAL DISPATCH FUND	\$ 605,029	3,086,883	(23,289)	3,495,541	173,082	
60	EMPLOYEE BENEFIT FUND	\$ 2,254,156	103,560	278,610	165,000	2,471,325	
Total Trust and Agency Funds		\$ 2,907,429	3,646,277	249,058	4,116,374	2,686,388	-
CAPITAL PROJECT FUNDS							
58	TRANS. BUILDING PROJECT	-	-	-	-	-	
Total Capital Project Funds		-	-	-	-	-	-
GRAND TOTAL ALL FUNDS		\$ 28,925,641	\$ 52,706,848	-	\$ 63,690,540	\$ 17,941,948	\$ 1,584,125

## Table 2: SCHEDULE OF TRANSFERS

11 GENERAL FUND		ACTUAL		ADJUSTED	%CHANGE
		2015/2016	2016/2017	APPROVED	
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
6000	TRANSFER TO G.R.T. REVENUE BOND 2014 FUND	\$ (243,400)	\$ (239,000)	\$ (229,400)	-4.0%
6010	TRANSFER TO G.R.T. REVENUE BOND 2016 FUND	\$ -	\$ (64,700)	\$ (44,385)	-31.4%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (173,061)	\$ (177,720)	\$ (203,993)	14.8%
6030	TRANSFER TO LOCAL LEDA GRT FUND	\$ -	\$ -	\$ (3,234,222)	100.0%
6070	TRANSFER TO WATER/SEWER FUND	\$ -	\$ (1,800,000)	\$ -	-100.0%
6080	TRANSFER TO GO BOND SERIES 2016 DEBT SERVICE FUND	\$ -	\$ -	\$ (458,713)	100.0%
348-3080	TRANSFER FROM WATER/SEWER FUND	\$ 100,000	\$ -	\$ 360,000	100.0%
492	TOTAL TRANSFERS	\$ (316,461)	\$ (2,281,420)	\$ (3,810,713)	67.0%
GENERAL FUND TRANSFERS		\$ (316,461)	\$ (2,281,420)	\$ (3,810,713)	67.0%

25 INFRASTRUCTURE FUND		ACTUAL		ADJUSTED	%CHANGE
		2015/2016	2016/2017	APPROVED	
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
6010	TRANSFER TO G.R.T. REVENUE BOND 2016 FUND	\$ -	\$ (150,967)	\$ (103,565)	-31.4%
6015	TRANSFER TO GO BOND 2016 FUND	\$ -	\$ (114,613)	\$ -	-100.0%
6040	TRANSFER TO G.R.T. REVENUE BOND 2014 FUND	\$ (550,000)	\$ (550,000)	\$ (550,000)	0.0%
492	TOTAL TRANSFERS	\$ (550,000)	\$ (815,580)	\$ (653,565)	-19.9%
INFRASTRUCTURE FUND TRANSFERS		\$ (550,000)	\$ (815,580)	\$ (653,565)	-19.9%

41 WATER/SEWER FUND		ACTUAL		ADJUSTED	%CHANGE
		2015/2016	2016/2017	APPROVED	
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (20,643)	\$ (22,132)	\$ (27,068)	22.3%
6055	TRANSFER TO GENERAL FUND	\$ (100,000)	\$ -	\$ (360,000)	100.0%
348-3050	TRANSFER FROM GENERAL FUND	\$ -	\$ 1,800,000	\$ -	-100.0%
348-3080	TRANSFER FROM MUNICIPAL STREET IMPROVEMENT FUND	\$ 60,610	\$ 60,610	\$ 60,610	0.0%
492	TOTAL TRANSFERS	\$ (60,033)	\$ 1,838,478	\$ (326,458)	-117.8%
WATER/SEWER FUND TRANSFERS		\$ (60,033)	\$ 1,838,478	\$ (326,458)	-117.8%

43 SOLID WASTE FUND		ACTUAL		ADJUSTED	%CHANGE
		2015/2016	2016/2017	APPROVED	
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
392-5000	TRANSFER FROM CENTRAL SOLID WASTE AUTHORITY FUND	\$ -	\$ 678,000	\$ -	-100.0%
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (16,073)	\$ (16,111)	\$ (17,997)	11.7%
492	TOTAL TRANSFERS	\$ (16,073)	\$ 661,889	\$ (17,997)	-102.7%
SOLID WASTE FUND TRANSFERS		\$ (16,073)	\$ 661,889	\$ (17,997)	-102.7%

**Table 2: SCHEDULE OF TRANSFERS (Continued)**

44 CENTRAL SOLID WASTE AUTHORITY FUND			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
6085	TRANSFER TO SOLID WASTE FUND	\$ -	\$ (678,000)	\$ -	-100.0%
492	TOTAL TRANSFERS	\$ -	\$ (678,000)	\$ -	-100.0%
	CENTRAL SOLID WASTE AUTHORITY FUND TRANSFERS	\$ -	\$ (678,000)	\$ -	-100.0%

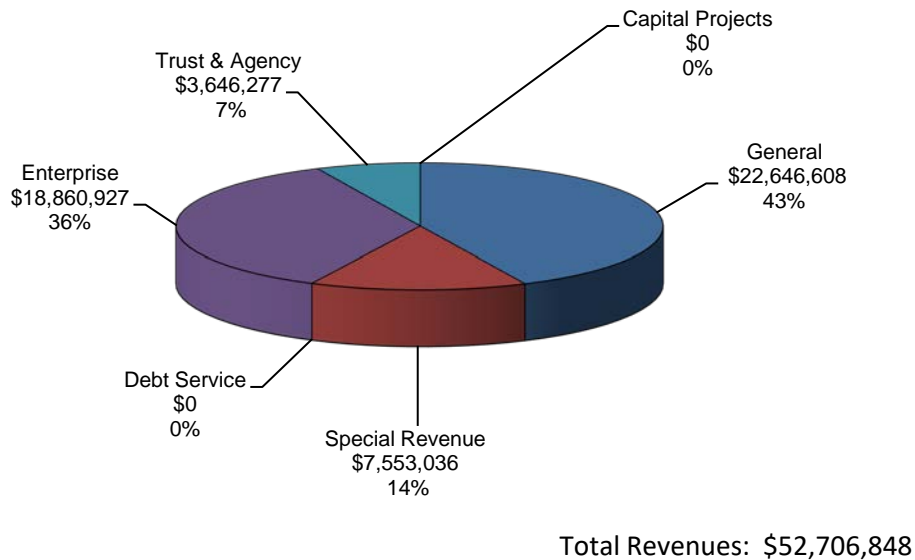
45 REGIONAL DISPATCH FUND			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (22,046)	\$ (22,087)	\$ (23,289)	5.4%
492	TOTAL TRANSFERS	\$ (22,046)	\$ (22,087)	\$ (23,289)	5.4%
	REGIONAL DISPATCH FUND TRANSFERS	\$ (22,046)	\$ (22,087)	\$ (23,289)	5.4%

29 LDWI GRANT FUND			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
6020	TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (5,718)	\$ (5,694)	\$ (6,263)	10.0%
492	TOTAL TRANSFERS	\$ (5,718)	\$ (5,694)	\$ (6,263)	10.0%
	LDWI GRANT FUND TRANSFERS	\$ (5,718)	\$ (5,694)	\$ (6,263)	10.0%

17 MUNICIPAL STREET IMPROVEMENT FUND			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
6040	TRANSFER TO WATER/SEWER FUND	\$ (60,610)	\$ (60,610)	\$ (60,610)	0.0%
492	TOTAL TRANSFERS	\$ (60,610)	\$ (60,610)	\$ (60,610)	0.0%
	MUNICIPAL STREET IMPROVEMENT FUND TRANSFERS	\$ (60,610)	\$ (60,610)	\$ (60,610)	-

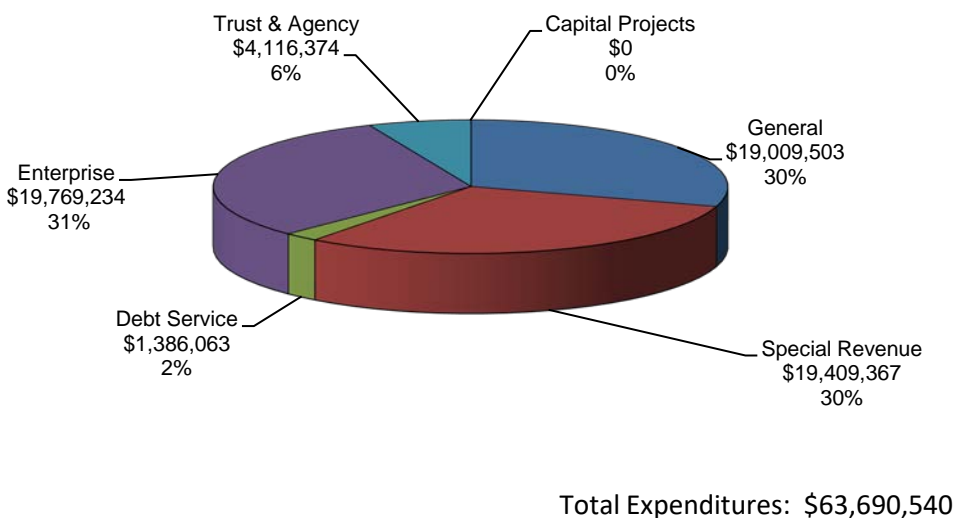
## Chart 1: Summary of Revenues by Fund Type

**Revenues By Fund Type (including transfers in)  
Fiscal Year 2017-18**



## Chart 2: Summary of Expenditures by Fund Type

**Expenditures By Fund Type (including transfers out)  
Fiscal Year 2017-18**

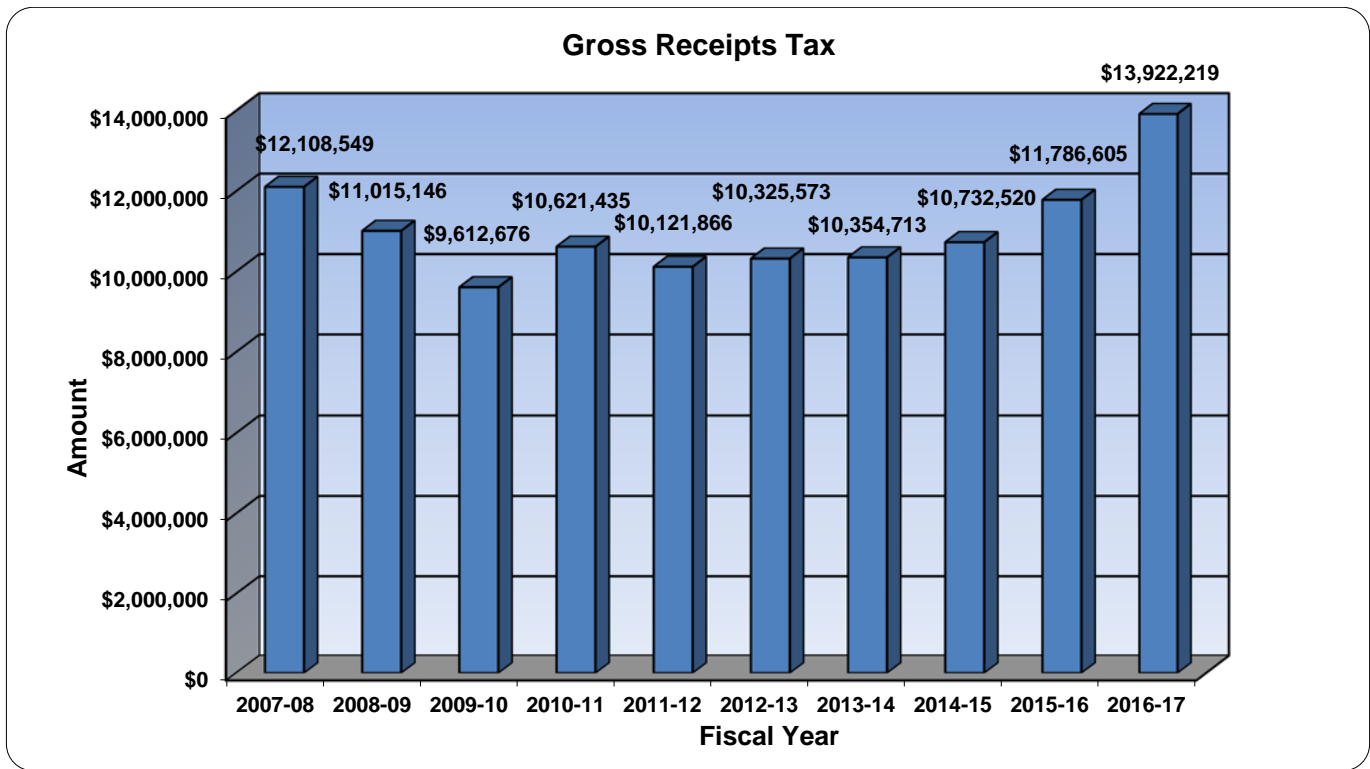




### Table 3: SCHEDULE OF TAXING AUTHORITY

SCHEDULE OF TAXING AUTHORITY IMPOSED BY THE VILLAGE OF LOS LUNAS FOR FISCAL YEAR 2017-18		
GROSS RECEIPTS TAX IMPOSED BY THE VILLAGE OF LOS LUNAS		
<b>LOCAL OPTION TAX</b>		
Municipal Gross Receipts Tax.....	1.2500%	
Special Municipal Gross Receipts Tax.....	0.2500%	
Environmental Municipal Gross Receipts Tax.....	0.0625%	
Infrastructure Municipal Gross Receipts Tax [Bonds & Infrastructure Projects].....	0.1250%	
Infrastructure Municipal Gross Receipts Tax [Special Obligation Bonds].....	0.1250%	
<b>STATE SHARED TAX - Returned to the Village of Los Lunas.....</b>	<b>1.2250%</b>	
<b>Total Gross Receipts Tax Received by the Village of Los Lunas.....</b>	<b>3.0375%</b>	
GRT imposed by Valencia County affecting the Village of Los Lunas.....	1.3750%	
GRT imposed by the State of New Mexico (Net of State Share 1.225 Returned to Los Lunas).....	3.9000%	
<b>GROSS RECEIPTS TAX RATE FOR THE VILLAGE OF LOS LUNAS.....</b>	<b>8.3125%</b>	
<b>PROPERTY TAX IMPOSED BY THE VILLAGE OF LOS LUNAS</b>		
RESIDENTIAL VALUATION - 2016 TAX YEAR.....	\$ 261,075,131	
NON-RESIDENTIAL VALUATION - 2016 TAX YEAR.....	\$ 86,671,008	
TOTAL VALUATION - 2016 TAX YEAR.....	\$ 347,746,139	
<b>BONDING CAPACITY</b>		
ASSESSED VALUATION.....	\$ 347,746,139	
LIMITATION.....	4%	
BONDING CAPACITY.....	\$ 13,909,846	
LESS: OUTSTANDING G.O. BONDS.....	\$ 5,795,000	
<b>NET BONDING CAPACITY.....</b>	<b>\$ 8,114,846</b>	

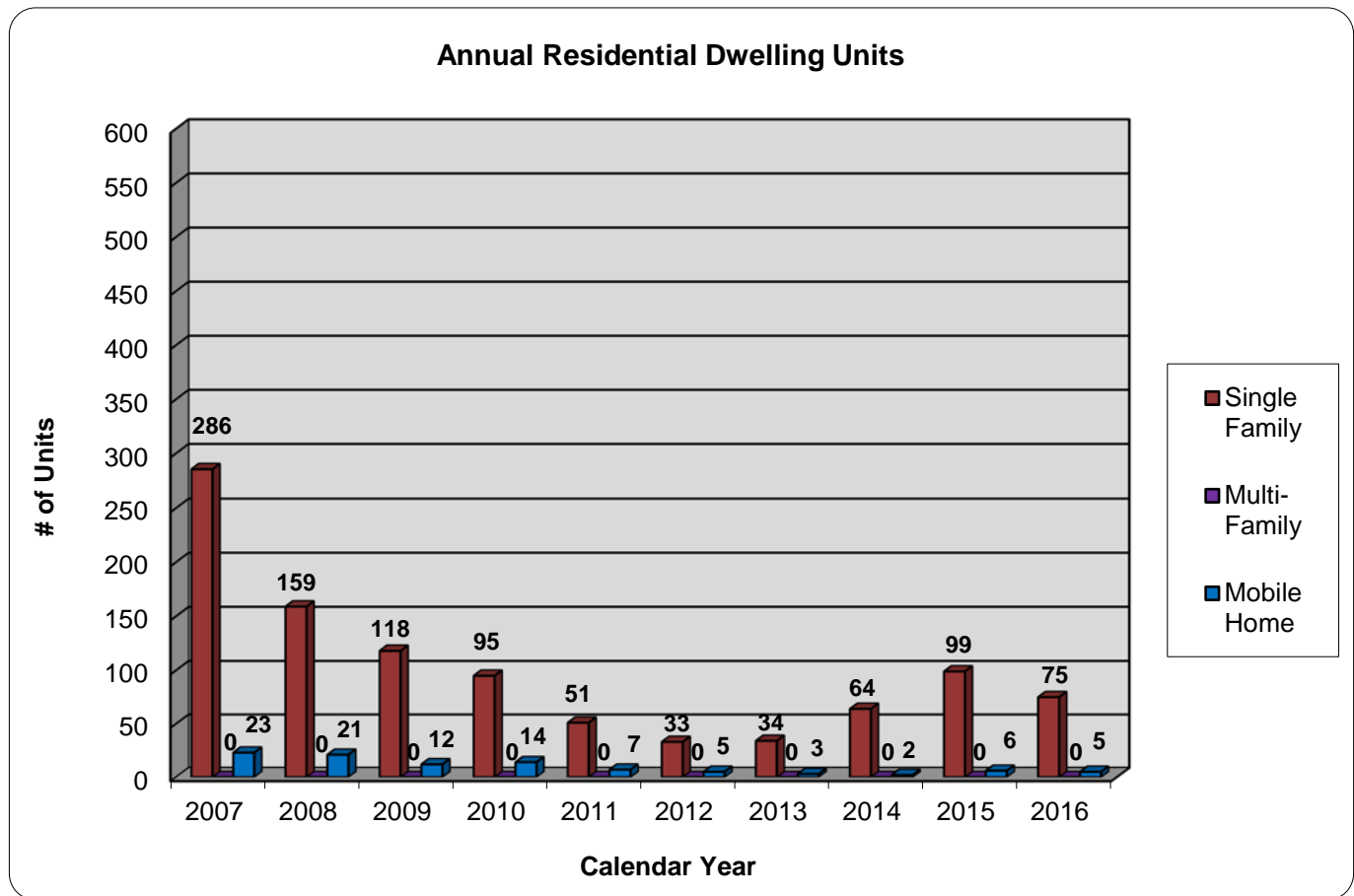
## Graph 1: Ten-Year Gross Receipts Tax Revenue



**Table 4: Ten-Year Gross Receipts Tax Revenue with Percentage Change from Previous Year**

GROSS RECEIPTS TAX REVENUE WITH PERCENTAGE CHANGE FROM PREVIOUS YEAR									
2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
\$12,108,549	\$11,015,146	\$9,612,676	\$10,621,435	\$10,121,866	\$10,325,573	\$10,354,713	\$10,732,520	\$11,786,605	\$13,922,219
8.72%	-9.03%	-12.73%	10.49%	-4.70%	2.01%	0.28%	3.65%	9.82%	18.12%

## Graph 2: Residential Dwelling Units



# Personnel Services Summary

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## Summary of Personnel Services

The following table and charts present the Village of Los Lunas Personnel Schedule for Fiscal Year 2017-18.

Table 5 is a summary of personnel services. Total wages and each benefit category is presented for each department and summarized between the General Fund, Enterprise Funds, and Trust and Agency Funds.

The pie charts illustrate the appropriations of Personnel Services by Fund Type as well as by Wages and Benefits. Chart 3 shows that the General Fund accounts for 72.6% of Village personnel services. Village services such as Streets, Police, Fire, and Administration are accounted for in the General Fund. Enterprise Funds and Trust and Agency Funds account for 17.0% and 10.4% of Village personnel services, respectively.

Chart 4 illustrates the breakdown of wages and benefits by category. The Village of Los Lunas continues to pay competitively compared to market conditions, and maintain internal pay equity in comparable positions by implementing the approved salary and compensation plan.

There are a total of 214 employees included in the budget (200 full-time, 14 part-time). The following staffing changes were approved as part of the Fiscal Year 2017-18 Budget:

**New Positions** – Fourteen (14) new positions were created and funded in the Fiscal Year 2017-18 Budget:

- One (1) Human Resources Technician, Administration Dept
- Two (2) Police Officers, Police Dept
- Six (6) Firefighter/EMTs, Fire Dept (three (3) of which will be filled at mid-year)
- One (1) Fire Lieutenant, Fire Dept (will be filled at mid-year)
- One (1) Facility Technician II, Facility Maintenance Division/Community Services Dept
- One (1) Code Enforcement Specialist, Community Development Dept
- One (1) GIS Technician, Wastewater Treatment Plant Division/Public Works Dept
- One (1) Commercial Driver, Solid Waste Division/Public Works Dept

**Reclassifications** – The following positions were reclassified as part of the Fiscal Year 2017-18 Budget:

- Street Supervisor, Streets Division/Public Works Dept, reclassified from Salary Level 26 to Salary Level 29, for internal equity.

- Library Technician (Salary Level 17), Library Dept, reclassified to Children's Librarian (Salary Level 18) due to organizational need.
- Part-time Library Technician, Library Dept, reclassified to Full-time Library Technician due to organizational need.

**Vacant Positions (Authorized, Funded)** – The following vacant positions were authorized to be filled (funded) in the Fiscal Year 2017-18 Budget:

- Street Maintenance Worker III, Streets Division/Public Works Dept
- Water/Sewer Supervisor, Water/Sewer Division/Public Works Dept

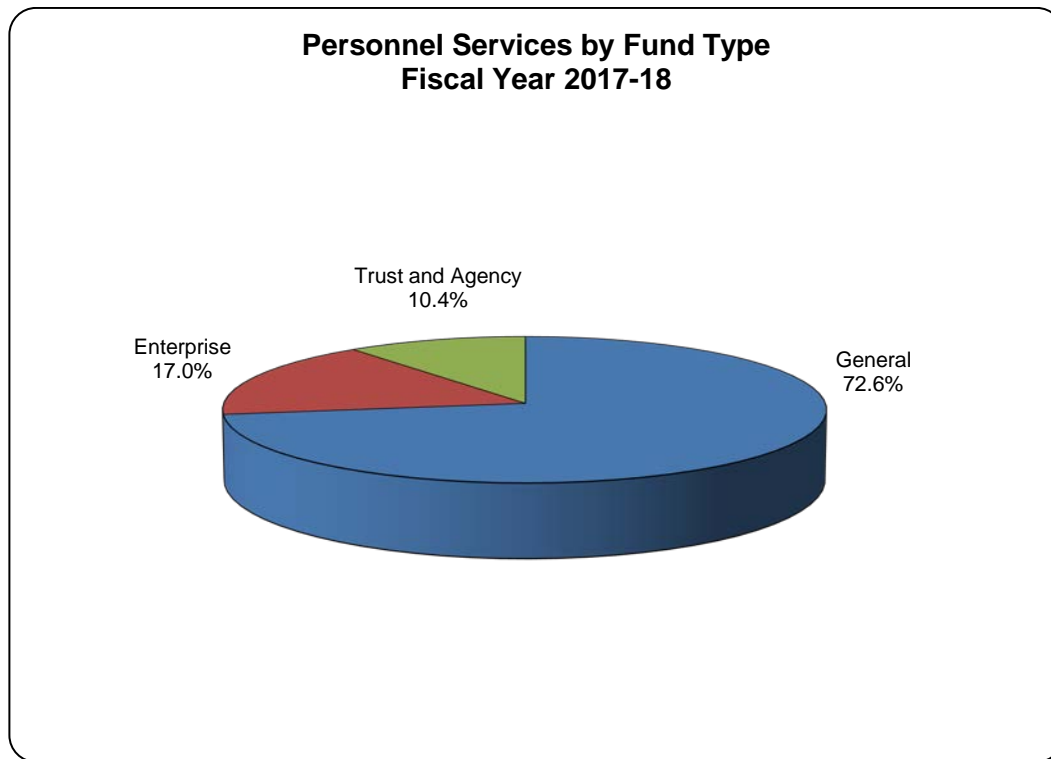
**Vacant Positions (Authorized, NOT Funded)** – The following vacant positions remain authorized, but NOT funded, in the Fiscal Year 2017-18 Budget:

- Computer Technician, Administration Dept
- Assistant Community Services Director, Community Services Dept
- Park Ranger, Open Space Division/Community Services Dept
- LDAC Treatment Provider, DWI Program/Community Services Dept

**Transfers** – The following existing position was transferred to a different department in the Fiscal Year 2017-18 Budget:

- Part-time Laborer from Solid Waste Division/Public Works Dept to Parks Division/Community Services Dept

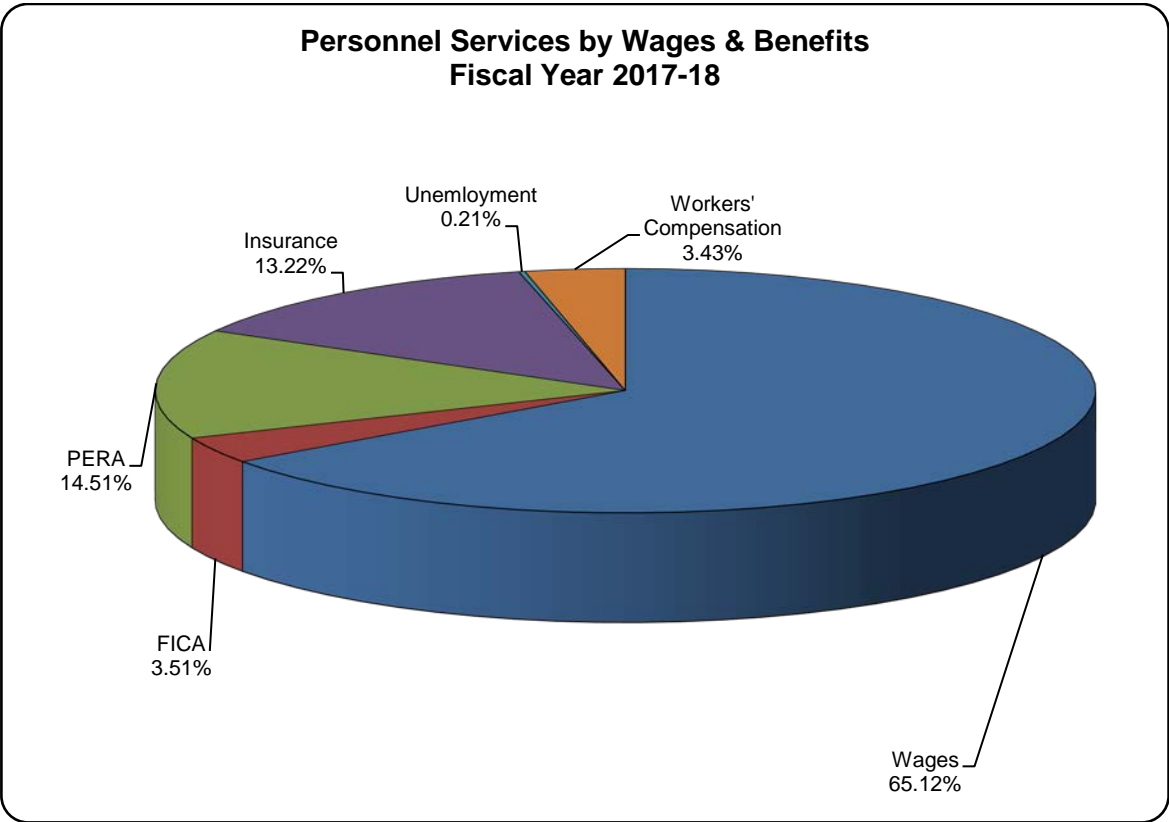
### Chart 3: Summary of Personnel Services by Fund Type



**Table 5: Summary of Personnel Services**

Village of Los Lunas Personnel Services Summary Fiscal Year 2017-18								
GENERAL FUND - DEPARTMENT	No. of Employees*	Wages	FICA	PERA	Insurance	Unemployment	Workers' Compensation	Total
Administration	18	\$861,544	\$65,908	\$167,247	\$200,175	\$2,690	\$5,500	\$1,303,064
Municipal Court	4	\$174,540	\$13,352	\$33,883	\$36,543	\$394	\$1,114	\$259,828
Police	42	\$2,315,458	\$37,251	\$678,542	\$481,685	\$7,641	\$160,185	\$3,680,763
Fire	26	\$1,045,091	\$14,545	\$271,407	\$175,815	\$3,449	\$56,104	\$1,566,411
Streets	8	\$305,361	\$23,360	\$57,240	\$53,857	\$1,008	\$42,545	\$483,371
Parks	22	\$907,932	\$69,457	\$171,127	\$167,029	\$2,996	\$53,285	\$1,371,826
Library	12	\$325,658	\$24,913	\$63,218	\$86,990	\$1,075	\$2,553	\$504,407
Community Development	10	\$485,804	\$37,164	\$79,243	\$86,782	\$1,603	\$10,882	\$701,479
Fleet Maintenance	4	\$169,607	\$12,975	\$31,857	\$45,437	\$560	\$11,834	\$272,270
<b>Total</b>	<b>146</b>	<b>\$6,590,996</b>	<b>\$298,926</b>	<b>\$1,553,764</b>	<b>\$1,334,313</b>	<b>\$21,415</b>	<b>\$344,004</b>	<b>\$10,143,418</b>
<b>ENTERPRISE FUNDS</b>								
Treatment Plant	12	\$517,273	\$39,571	\$95,834	\$91,588	\$1,707	\$30,358	\$776,331
Water/Sewer Utility	10	\$384,987	\$29,451	\$71,222	\$89,431	\$1,270	\$22,594	\$598,955
Solid Waste	16	\$599,905	\$45,893	\$112,477	\$158,841	\$1,980	\$76,462	\$995,557
<b>Total</b>	<b>38</b>	<b>\$1,502,164</b>	<b>\$114,916</b>	<b>\$279,533</b>	<b>\$339,860</b>	<b>\$4,957</b>	<b>\$129,413</b>	<b>\$2,370,843</b>
<b>TRUST and AGENCY FUNDS</b>								
LDWI	6	\$229,573	\$16,892	\$42,865	\$36,049	\$729	\$1,410	\$327,517
Regional Dispatch	24	\$776,284	\$59,386	\$150,696	\$137,571	\$2,562	\$4,956	\$1,131,454
<b>Total</b>	<b>30</b>	<b>\$1,005,857</b>	<b>\$76,278</b>	<b>\$193,561</b>	<b>\$173,620</b>	<b>\$3,290</b>	<b>\$6,365</b>	<b>\$1,458,971</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>214</b>	<b>\$9,099,017</b>	<b>\$490,119</b>	<b>\$2,026,859</b>	<b>\$1,847,793</b>	<b>\$29,663</b>	<b>\$479,782</b>	<b>\$13,973,232</b>
*Excludes Elected Officials								

# Chart 4: Summary of Wages and Benefits by Category



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## GENERAL FUND OVERVIEW (Fund 11)

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### Revenues

Chart 5 presents the General Fund Revenues (\$22,646,608) by Category. Taxes—property taxes, Village-imposed taxes and State shared taxes—make up approximately 74.0% of General Fund revenues. The second major source of General Fund revenues is Village Services. Based on this year's estimated revenues, total revenue for the General Fund is projected to increase by 8.4%.

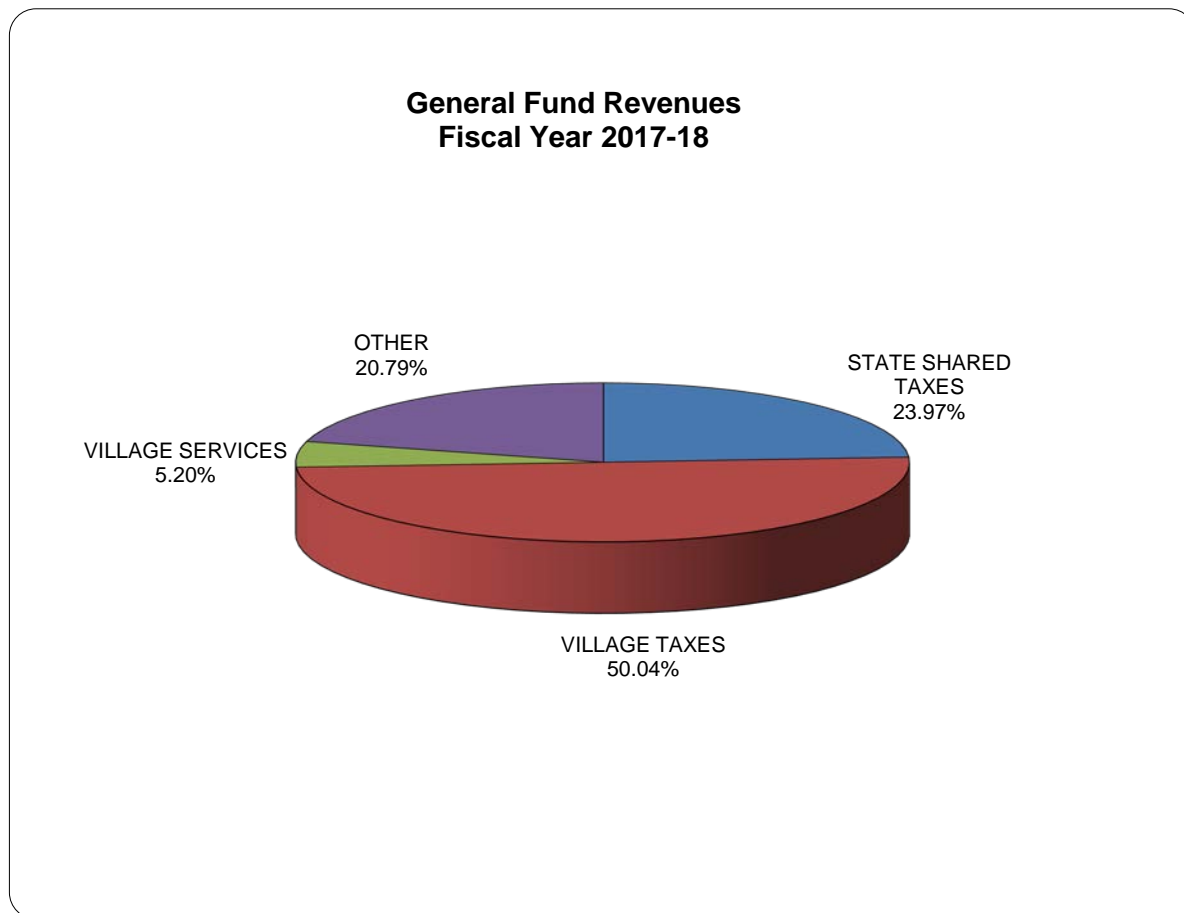
### Expenditures

Graph 3 presents the General Fund Wages and Benefits by Department. General Fund Wages & Benefits represent 53% of the General Fund Expenditures. This ratio reflects the fact that the Village is utilizing 47% of its budget to provide services to the citizens of Los Lunas in categories other than wages and benefits.

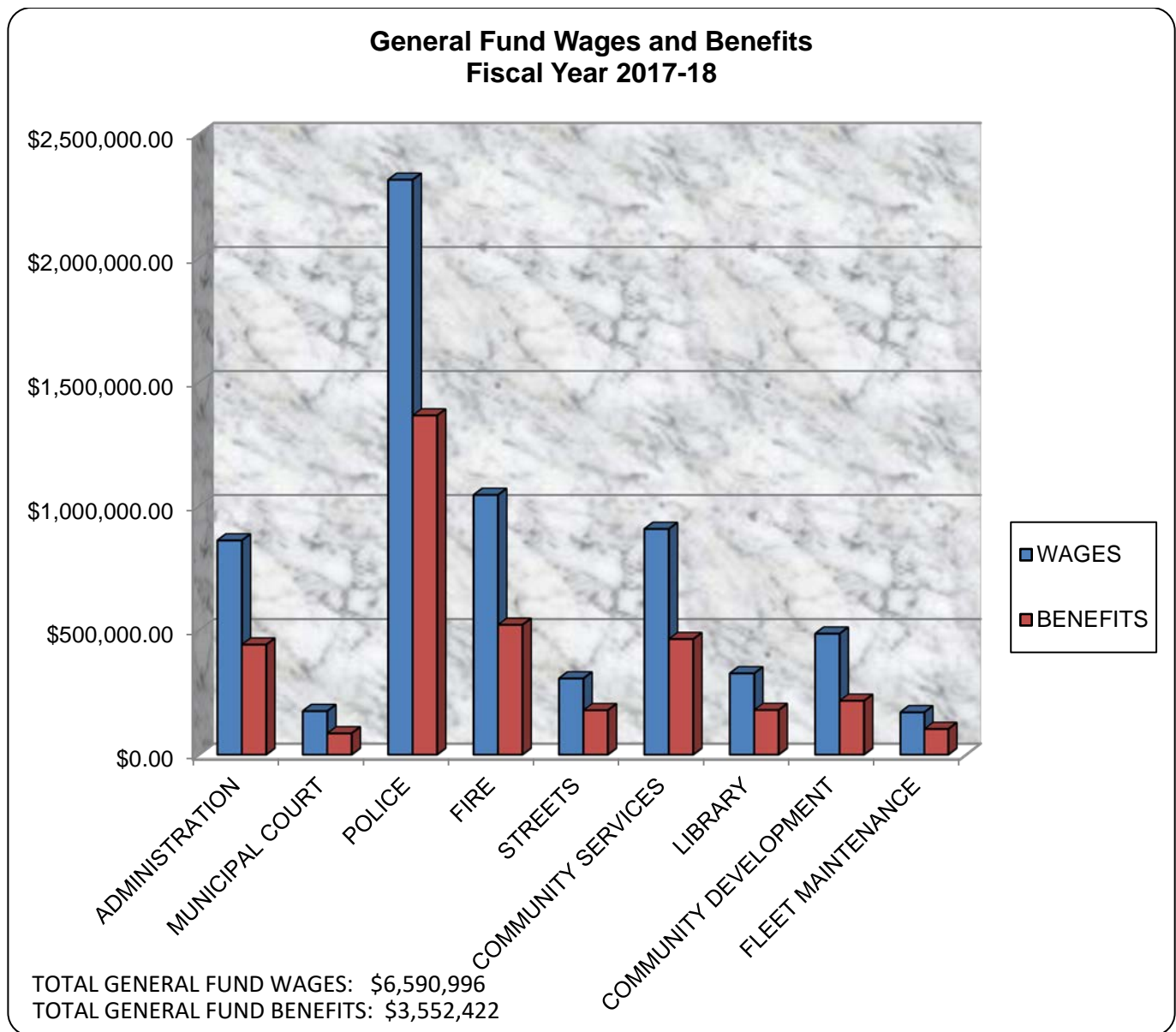
Total General Fund capital outlay for Fiscal Year 2017-18 is budgeted at \$4,057,697.

### Chart 5: Summary of General Fund Revenues by Category

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**Graph 3: Summary of General Fund Wages and Benefits by Department**



## Table 6: GENERAL FUND REVENUES

(11) GENERAL FUND REVENUES					
			FY 2017-18		
			PROPERTY TAX	OPERATING	
			VALUATION	TAX RATE	PRODUCTION
	RESIDENTIAL		\$ 261,075,131	0.008609	\$ 2,247,596
	NON-RESIDENTIAL		\$ 86,671,008	0.009046	\$ 784,026
	<b>TOTAL PRODUCTION</b>		<b>\$ 347,746,139</b>		<b>\$ 3,031,622</b>
			ADJUSTED		
	GENERAL FUND	ACTUAL	BUDGET	APPROVED	%CHANGE
	ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
4100	PILOT REVENUE	\$ 61,200	\$ 30,000	\$ 30,000	0.0%
4101	CURRENT PROPERTY TAXES	\$ 2,460,065	\$ 2,419,122	\$ 2,879,434	19.0%
<b>300</b>	<b>TOTAL PROPERTY TAXES</b>	<b>\$ 2,521,265</b>	<b>\$ 2,449,122</b>	<b>\$ 2,909,434</b>	<b>18.8%</b>
4103	ELECTRICAL	\$ 271,816	\$ 286,644	\$ 294,204	2.6%
4104	GAS	\$ 51,613	\$ 47,290	\$ 47,290	0.0%
4105	TELEPHONE	\$ 33,188	\$ 32,843	\$ 32,843	0.0%
4106	CABLE VISION	\$ 60,045	\$ 58,050	\$ 58,050	0.0%
320-4107	1.5% GROSS RECEIPTS TAX	\$ 5,630,644	\$ 5,292,243	\$ 7,990,889	51.0%
<b>310</b>	<b>TOTAL VILLAGE IMPOSED TAXES</b>	<b>\$ 6,047,307</b>	<b>\$ 5,717,070</b>	<b>\$ 8,423,276</b>	<b>47.3%</b>
4012	DOG LICENSES	\$ 3,372	\$ 4,137	\$ 3,500	-15.4%
4108	LIQUOR LICENSES	\$ 2,400	\$ 2,000	\$ 2,000	0.0%
4109	BUSINESS REGISTRATIONS	\$ 23,479	\$ 23,000	\$ 23,000	0.0%
4111	BUILDING PERMITS	\$ 89,362	\$ 55,000	\$ 85,000	54.5%
4112	OTHER PERMITS	\$ 11,365	\$ 3,000	\$ 10,000	233.3%
<b>330</b>	<b>TOTAL LICENSES, REGISTRATIONS, PERMITS</b>	<b>\$ 129,977</b>	<b>\$ 87,137</b>	<b>\$ 123,500</b>	<b>41.7%</b>
4114	AUTO 10%	\$ 99,521	\$ 101,728	\$ 80,000	-21.4%
4115	AUTO 15%	\$ 35,457	\$ 36,557	\$ 63,000	72.3%
4117	1.225% GROSS RECEIPTS TAX	\$ 3,980,578	\$ 4,531,652	\$ 5,284,687	16.6%
<b>340</b>	<b>TOTAL STATE SHARED TAXES</b>	<b>\$ 4,115,556</b>	<b>\$ 4,669,937</b>	<b>\$ 5,427,687</b>	<b>16.2%</b>
4011	PARK IMPACT FEES	\$ 55,355	\$ 102,000	\$ 80,000	-21.6%
4118	PRINTING & COPYING	\$ 601	\$ 1,000	\$ 1,000	0.0%
4119	SPECIAL POLICE SERVICES	\$ 4,382	\$ 4,200	\$ 4,200	0.0%
4120	PAVING CUTS	\$ 900	\$ 1,000	\$ 1,500	50.0%
4121	SUB DIV. & ENGR. FEES	\$ 22,587	\$ 3,000	\$ 3,000	0.0%
4122	SALE MAPS & PUBLICATIONS	\$ -	\$ 100	\$ 100	0.0%
4123	SOLID WASTE BOOKKEEPING CHARGE	\$ 69,678	\$ 155,622	\$ 193,596	24.4%
4124	WATER/SEWER BOOKKEEPING CHARGE	\$ 806,398	\$ 706,398	\$ 699,481	-1.0%
4136	RIO METRO TRANSPORTATION REVENUES	\$ 193,560	\$ 144,000	\$ 144,000	0.0%
4163	FISCAL AGENT - VRECC	\$ 50,000	\$ 58,117	\$ 50,699	-12.8%
4163	FISCAL AGENT - CSWA	\$ 4,260	\$ 4,260	\$ -	-100.0%
<b>350</b>	<b>TOTAL VILLAGE PROVIDED SERVICES</b>	<b>\$ 1,207,720</b>	<b>\$ 1,179,697</b>	<b>\$ 1,177,577</b>	<b>-0.2%</b>

## Table 6: GENERAL FUND REVENUES (Continued)

	GENERAL FUND	ACTUAL	ADJUSTED	APPROVED	%CHANGE
	ACCOUNT NAME	2015/2016	BUDGET 2016/2017	2017/2018	
360-4125	COURT FINES	\$ 55,249	\$ 64,000	\$ 70,000	9.4%
360-4130	COURT COSTS	\$ 1,415	\$ -	\$ 6,000	100.0%
360-4170	PARKS CITATION REVENUE	\$ -	\$ 100	\$ 100	0.0%
<b>360</b>	<b>TOTAL FINES</b>	<b>\$ 56,664</b>	<b>\$ 64,100</b>	<b>\$ 76,100</b>	<b>18.7%</b>
306-4060	INTEREST REVENUES	\$ 7,420	\$ 4,300	\$ 4,300	0.0%
356-4008	NMFA LOAN REVENUE (V RECC DISPA TCH CENTER)	\$ -	\$ 3,403,856	\$ 2,187,492	-35.7%
4014	OTHER ADMIN REVENUES	\$ 117,250	\$ 15,000	\$ -	-100.0%
4026	PROPERTY RENTAL REVENUE	\$ 63,532	\$ 65,000	\$ -	-100.0%
4029	PROPERTY LEASE REVENUE	\$ -	\$ 200,000	\$ 65,000	-67.5%
4029	FACILITY USAGE REVENUES	\$ 9,571	\$ 5,000	\$ 444,327	8786.5%
4127	COPIES & DONATIONS	\$ 3,876	\$ 2,000	\$ -	-100.0%
4128	SALE OF FIXED ASSETS	\$ 14,663	\$ 10,000	\$ 7,000	-30.0%
<b>370</b>	<b>TOTAL MISC REVENUES</b>	<b>\$ 216,312</b>	<b>\$ 3,705,156</b>	<b>\$ 2,708,119</b>	<b>-26.9%</b>
4004	LIBRARY CONTRIBUTIONS	\$ 438	\$ 150	\$ 400	166.7%
4007	E-RATE GRANT	\$ -	\$ 56,000	\$ 4,000	-92.9%
4009	GRANT REVENUES STATE AID	\$ 17,766	\$ 11,290	\$ 11,600	2.7%
4010	LIBRARY SALES	\$ 5,949	\$ 2,700	\$ 4,000	48.1%
4018	LIBRARY BOOK FINES	\$ 5,994	\$ 3,400	\$ 4,000	17.6%
4019	MUSEUM SALES	\$ 741	\$ 2,000	\$ 2,000	0.0%
4021	LIBRARY PRINTING REVENUE	\$ 7,156	\$ 6,200	\$ 6,200	0.0%
4025	LIBRARY GO BONDS (Used to be G/L 11-393-4009)	\$ 35,770	\$ 28,000	\$ 42,000	50.0%
<b>380</b>	<b>TOTAL LIBRARY REVENUES</b>	<b>\$ 73,815</b>	<b>\$ 109,740</b>	<b>\$ 74,200</b>	<b>-32.4%</b>
4009	COPS HIRING PROGRAM	\$ 13,005	\$ -	\$ -	0.0%
4045	EMS GROSS RECEIPTS TAX REVENUES	\$ 109,742	\$ 157,592	\$ 166,716	5.8%
4055	STATE GRANTS - NM HWY & TRANS, TRAFFIC SAFETY BUREAU, LDWI, C	\$ 41,700	\$ 61,000	\$ 50,000	-18.0%
4071	POLICE SPECIAL DETAIL OVERTIME	\$ 30,090	\$ 71,000	\$ 60,000	-15.5%
4091	FEDERAL GRANTS - DOJ VEST PROGRAM, BYRNE, HOMELAND SECURITY	\$ 18,607	\$ 12,000	\$ 12,000	0.0%
<b>385</b>	<b>TOTAL PUBLIC SAFETY REVENUES</b>	<b>\$ 213,144</b>	<b>\$ 301,592</b>	<b>\$ 288,716</b>	<b>-4.3%</b>
4053	LOS LUNAS SCHOOLS	\$ 8,960	\$ 9,000	\$ 9,000	0.0%
4054	VALENCIA COUNTY	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
4059	SUMMER RECREATION FEES	\$ 19,988	\$ 24,000	\$ 24,000	0.0%
<b>386</b>	<b>TOTAL SUMMER YOUTH CONTRIBUTIONS</b>	<b>\$ 31,948</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>0.0%</b>
344-4009	LEGISLA TIVE APPROPRIATION	\$ 438,742	\$ 2,450,000	\$ 1,380,000	-43.7%
382-4009	NEW MEXICO GAME AND FISH GRANTS	\$ 25,500	\$ 45,500	\$ 5,500	-87.9%
383-4009	NEW MEXICO DEPT. OF ECONOMIC DEVELOPMENT LEADS GRANT	\$ -	\$ 7,500	\$ 7,500	0.0%
384-4009	FIRE DEPARTMENT GRANT REVENUE	\$ -	\$ 9,750	\$ 9,000	-7.7%
387-4009	NATIONAL ENDOWMENT OF ARTS GRANT	\$ -	\$ 50,000	\$ -	-100.0%
	<b>TOTAL GRANTS</b>	<b>\$ 464,242</b>	<b>\$ 2,562,750</b>	<b>\$ 1,402,000</b>	<b>-45.3%</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 15,077,949</b>	<b>\$ 20,882,302</b>	<b>\$ 22,646,608</b>	<b>8.4%</b>

# **ADMINISTRATION DEPARTMENT**

## **General Fund 11 – Department 401**

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### **MISSION**

To enact ordinances, regulations, and policies consistent with the laws and statutes of the State of New Mexico aimed at the betterment of the community; to provide professional management and leadership to both the Village Council and staff aimed at delivering services to the citizens and customers of the Village in the most economical and cost-efficient manner possible.

### **DESCRIPTION**

The Administration Department consists of the elected members of the governing body of the Village of Los Lunas, which are the Mayor and four (4) councilors, known as the Village Council, as well as executive and administration staff. Terms of office for elected officials are four (4) years. The Mayor appoints, with confirmation of the Council, a village administrator, who also serves as clerk/treasurer. The powers and duties of the Mayor and Council are in accordance with the laws and statutes of the State of New Mexico, including the power to declare emergencies. Executive and administration staff work closely with the Mayor and Council to formulate policy and set goals for each department. This department is primarily responsible for managing the administrative affairs of the Village as well as advising the Mayor and Village Council on critical issues and matters facing the Village and executing policies adopted by the Village Council.

### **GOALS AND OBJECTIVES**

- To continually update the needs of Village operations and capital improvements through the annual budget process and Infrastructure Capital Improvements Program (ICIP).
- To ensure that the Village financial affairs are in sound order.
- To ensure that the Village's automated financial system is technologically current to improve cost effectiveness and efficiency when assisting department heads and supervisors in monitoring Village and department operations.
- To continue the Village continuing education program to insure that employees are properly trained to perform their designated functions.

Table 7 presents the Fiscal Year 2017-18 operating budget for the Administration Department.

**Table 7: ADMINISTRATION DEPARTMENT  
General Fund 11 – Department 401**

11 GENERAL FUND					
401 ADMINISTRATION					
	11-401 GENERAL FUND - ADMINISTRATION PERSONNEL SERVICES		ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5100	MAYOR	\$ 12,500	\$ 12,500	\$ 12,500	0.0%
5101-04	COUNCIL MEMBERS	\$ 34,163	\$ 34,000	\$ 34,000	0.0%
5105	Village Administrator	\$ 103,247	\$ 103,247	\$ 112,539	9.0%
5106	Finance Officer	\$ 70,377	\$ 70,377	\$ 76,711	9.0%
5107	Payroll/HR Specialist	\$ 34,062	\$ 34,062	\$ 37,128	9.0%
5108	Budget and Management Analyst	\$ 41,276	\$ 41,403	\$ 45,129	9.0%
5109	Deputy Clerk	\$ 35,405	\$ 35,438	\$ 38,627	9.0%
5112	Utility Billing Clerk/Cashier	\$ 29,025	\$ 28,080	\$ 30,607	9.0%
5113	Utility Billing Supervisor	\$ 36,840	\$ 37,554	\$ 40,934	9.0%
5114	Utility Billing Clerk/Cashier	\$ 19,294	\$ 28,018	\$ 30,545	9.0%
5115	Purchasing Specialist	\$ 39,786	\$ 39,853	\$ 43,440	9.0%
5116	Office Specialist (Vacant)	\$ 25,487	\$ 25,489	\$ 28,104	10.3%
5117	Human Resources Manager	\$ 58,462	\$ 67,643	\$ 65,463	-3.2%
5118	Human Resources Technician	\$ -	\$ -	\$ 31,558	100.0%
5119	Utility Billing Clerk/Cashier	\$ 28,887	\$ 28,583	\$ 31,155	9.0%
5120	Part-time Office Clerk	\$ 5,716	\$ 7,800	\$ 8,502	9.0%
5130	Information Technology Manager	\$ 55,280	\$ 55,280	\$ 60,255	9.0%
5131	Computer Specialist	\$ 43,363	\$ 47,988	\$ 52,307	9.0%
5132	Computer Technician	\$ 36,284	\$ 35,776	\$ 38,996	9.0%
5133	Computer Technician (Vacant)	\$ -	\$ -	\$ -	0.0%
5134	Computer Technician	\$ 32,482	\$ 39,489	\$ 43,043	9.0%
		\$ 741,937	\$ 772,579	\$ 861,544	11.5%
5440	FICA EXPENSE	\$ 54,834	\$ 59,102	\$ 65,908	11.5%
5441	PERA EXPENSE	\$ 140,984	\$ 149,977	\$ 167,247	11.5%
5442	MEDICAL INS. EXPENSE	\$ 186,831	\$ 181,546	\$ 200,175	10.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 4,816	\$ 9,003	\$ 2,690	-70.1%
5444	WORKERS' COMP. INS. EXPENSE	\$ 3,806	\$ 4,932	\$ 5,500	11.5%
		\$ 391,271	\$ 404,561	\$ 441,520	9.1%
	<b>TOTAL ADMINISTRATION PERSONNEL SERVICES</b>	<b>\$ 1,133,208</b>	<b>\$ 1,177,141</b>	<b>\$ 1,303,064</b>	<b>10.7%</b>

**Table 7: ADMINISTRATION DEPARTMENT (Continued)**  
**General Fund 11 – Department 401**

11-401 GENERAL FUND - ADMINISTRATION OPERATING SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5442	EMPLOYEE ASSISTANCE PROGRAM	\$ 10,202	\$ 9,000	\$ 9,000	0.0%
5510	OFFICE SUPPLIES	\$ 25,727	\$ 33,400	\$ 33,000	-1.2%
5511	DATA PROCESSING	\$ 94,500	\$ 119,337	\$ 125,506	5.2%
5512	BOOKS & MANUALS	\$ -	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 732	\$ 2,000	\$ 2,000	0.0%
5514	TRAINING & SEMINARS	\$ 19,803	\$ 13,489	\$ 34,814	158.1%
5515	PRINTING & COPYING	\$ 1,834	\$ 3,000	\$ 3,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 155,449	\$ 1,000,000	\$ 60,300	-94.0%
5518	POSTAGE	\$ 4,918	\$ 5,500	\$ 5,000	-9.1%
5519	UTILITIES	\$ 6,873	\$ 60,000	\$ 60,000	0.0%
5520	ATTORNEY FEES	\$ 65,145	\$ 100,000	\$ 70,000	-30.0%
5521	TELEPHONE EXPENSES	\$ 21,615	\$ 21,000	\$ 21,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 29,457	\$ 39,500	\$ 39,500	0.0%
5523	INSURANCE & BONDS	\$ 22,562	\$ 24,000	\$ 24,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 5,490	\$ 6,000	\$ 6,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 35,708	\$ 40,000	\$ 20,000	-50.0%
5527	FLEET MAINTENANCE	\$ 2,693	\$ 5,000	\$ 5,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 33,974	\$ 35,000	\$ 35,000	0.0%
5531	TRAVEL EXPENSES	\$ 18,456	\$ 25,600	\$ 36,465	42.4%
5532	AUDIT EXPENSE	\$ 48,360	\$ 57,000	\$ 57,000	0.0%
5533	ELECTION EXPENSES	\$ 5,099	\$ -	\$ 15,000	100.0%
5547	LEASE-COPIER /POSTAGE METER	\$ 93,529	\$ 99,700	\$ 92,400	-7.3%
5571	BOND AGENT FEES	\$ 241	\$ 3,000	\$ 3,000	0.0%
5582	NMFA DEBT SERVICE PAYMENT	\$ -	\$ -	\$ 178,327	100.0%
5584	VILLAGE PROMOTIONAL	\$ 48,209	\$ 48,500	\$ 48,500	0.0%
<b>TOTAL ADMINISTRATION OPERATING SERVICES</b>		<b>\$ 750,579</b>	<b>\$ 1,751,026</b>	<b>\$ 984,812</b>	<b>-43.8%</b>
11-401 GENERAL FUND - ADMINISTRATION CAPITAL OUTLAY					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5602	CAPITAL OUTLAY/MUNICIPAL SOFTWARE	\$ 51,400	\$ -	\$ -	0.0%
5606	CAPITAL OUTLAY/FRED LUNA SENIOR CENTER	\$ -	\$ 1,196,100	\$ 800,000	-33.1%
5608	CAPITAL OUTLAY/I.T. VEHICLE	\$ -	\$ -	\$ 32,000	100.0%
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ -	\$ -	\$ 40,000	100.0%
5615	CAPITAL OUTLAY/OLD COUNTRY INN PROPERTY ACQUISITION	\$ -	\$ 390,000	\$ -	-100.0%
5617	CAPITAL OUTLAY/TRANSPORTATION BUILDING PHASE II	\$ 500,188	\$ 324,000	\$ -	-100.0%
5636	CAPITAL OUTLAY/V RECC BUILDING CONSTRUCTION	\$ -	\$ 3,403,856	\$ 1,740,972	-48.9%
5639	CAPITAL OUTLAY/BACK-UP DEDUPLICATION TARGET ARRAY	\$ -	\$ 67,000	\$ -	-100.0%
<b>TOTAL ADMINISTRATION CAPITAL OUTLAY</b>		<b>\$ 551,588</b>	<b>\$ 5,380,956</b>	<b>\$ 2,612,972</b>	<b>-51.4%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 2,435,374</b>	<b>\$ 8,309,123</b>	<b>\$ 4,900,848</b>	<b>-41.0%</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$ 2,435,374</b>	<b>\$ 8,309,123</b>	<b>\$ 4,900,848</b>	<b>-41.0%</b>

## **MUNICIPAL COURT**

### **General Fund 11 – Department 402**

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#### **MISSION**

To provide adjudication of all violations of all Village Ordinances and criminal offenses that occurs within the Village of Los Lunas.

#### **DESCRIPTION**

- Arraign persons cited for Municipal Ordinances violations.
- Accept pleas.
- Conduct trials.
- Assess fines and sentences to persons guilty of violating Municipal Ordinances.
- Collect and record fines.
- Answer questions related to the function of the court system.
- Provide Village Administrator with information from the Court, as necessary.

#### **GOALS AND OBJECTIVES**

Operate an open, efficient and fair Municipal Court for the citizens of Los Lunas and guarantee due process for all persons cited for violations of the Municipal Ordinances through automation of the court system.

Table 8 presents the Fiscal Year 2017-18 operating budget for the Municipal Court.



**Table 8: MUNICIPAL COURT  
General Fund 11 – Department 402**

<b>11 GENERAL FUND</b>					
<b>402 MUNICIPAL COURT</b>					
<b>11-402 GENERAL FUND - MUNICIPAL COURT PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5151	JUDGE	\$ 55,000	\$ 55,000	\$ 55,000	0.0%
5152	Chief Court Clerk	\$ 37,706	\$ 37,706	\$ 41,100	9.0%
5153	Court Clerk	\$ 25,896	\$ 25,926	\$ 28,259	9.0%
5154	Part-time Court Clerk (Vacant)	\$ 3,180	\$ 17,720	\$ 17,720	0.0%
5155	Court Clerk	\$ 29,763	\$ 29,781	\$ 32,461	9.0%
		\$ 151,545	\$ 166,133	\$ 174,540	5.1%
5440	FICA EXPENSE	\$ 11,604	\$ 12,709	\$ 13,352	5.1%
5441	PERA EXPENSE	\$ 28,732	\$ 32,251	\$ 33,883	5.1%
5442	MEDICAL INS. EXPENSE	\$ 29,404	\$ 28,970	\$ 36,543	26.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 869	\$ 1,378	\$ 394	-71.4%
5444	WORKERS' COMP. INS. EXPENSE	\$ 769	\$ 1,061	\$ 1,114	5.1%
		\$ 71,379	\$ 76,368	\$ 85,287	11.7%
	<b>TOTAL MUNICIPAL COURT PERSONNEL SERVICES</b>	<b>\$ 222,924</b>	<b>\$ 242,501</b>	<b>\$ 259,828</b>	<b>7.1%</b>
<b>11-402 GENERAL FUND - MUNICIPAL COURT OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5510	OFFICE SUPPLIES	\$ 1,472	\$ 7,500	\$ 4,000	-46.7%
5511	DATA PROCESSING	\$ 16,940	\$ 6,209	\$ 5,607	-9.7%
5514	TRAINING & SEMINARS	\$ 2,159	\$ 3,200	\$ 3,200	0.0%
5515	PRINTING & COPYING	\$ -	\$ 2,000	\$ 2,000	0.0%
5518	POSTAGE	\$ 2,256	\$ 2,800	\$ 2,800	0.0%
5519	UTILITIES	\$ 7,218	\$ 8,500	\$ 8,500	0.0%
5520	ATTORNEY FEES	\$ 2,828	\$ 8,500	\$ 8,500	0.0%
5521	TELEPHONE EXPENSES	\$ 1,712	\$ 1,900	\$ 1,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 39	\$ 350	\$ 350	0.0%
5523	INSURANCE & BONDS	\$ 3,145	\$ 3,720	\$ 3,720	0.0%
5524	PUBLICATIONS AND ADVERTISING	\$ -	\$ 2,600	\$ 2,600	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 1,584	\$ 4,000	\$ 4,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 822	\$ 1,200	\$ 1,200	0.0%
5531	TRAVEL EXPENSES	\$ 528	\$ 2,000	\$ 2,000	0.0%
5547	LEASE COPIER	\$ 3,317	\$ 5,850	\$ 5,850	0.0%
5575	PRISONER MED/DETENTION	\$ 16,263	\$ 1,875	\$ 6,000	220.0%
	<b>TOTAL MUNICIPAL COURT OPERATING SERVICES</b>	<b>\$ 60,285</b>	<b>\$ 62,204</b>	<b>\$ 62,227</b>	<b>0.0%</b>
<b>11-402 GENERAL FUND - MUNICIPAL COURT CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	<b>TOTAL MUNICIPAL COURT CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 283,209</b>	<b>\$ 304,705</b>	<b>\$ 322,055</b>	<b>5.7%</b>
	<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>	<b>\$ 283,209</b>	<b>\$ 304,705</b>	<b>\$ 322,055</b>	<b>5.7%</b>

## **POLICE DEPARTMENT**

### **General Fund 11 – Department 404**

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#### **MISSION**

The mission of the Village of Los Lunas Police Department is to Build Relationships, Solve Problems, and Make a Difference.

#### **DESCRIPTION**

The Los Lunas Police Department is a progressive, proactive, full-service public safety organization providing 24/7, 365-day police services to the community.

#### **GOALS AND OBJECTIVES**

The Los Lunas Police Department has adopted a Community Policing philosophy that encourages officers to get to know residents, business owners, and visitors to discuss problems and come up with solutions together.

Table 9 presents the Fiscal Year 2017-18 operating budget for the Police Department.

**Table 9: POLICE DEPARTMENT  
General Fund 11 – Department 404**

11 GENERAL FUND					
404 POLICE DEPARTMENT					
11-404 GENERAL FUND - POLICE DEPT PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5166	Chief of Police	\$ 82,867	\$ 81,901	\$ 89,273	9.0%
5167	Deputy Chief of Police	\$ 67,828	\$ 60,612	\$ 66,067	9.0%
5168	Detective	\$ 48,542	\$ 45,358	\$ 49,441	9.0%
5169	Certified Patrol Officer (Vacant)	\$ -	\$ -	\$ 39,432	100.0%
5170	Certified Patrol Officer (Vacant)	\$ -	\$ -	\$ 39,432	100.0%
5171	Certified Patrol Officer	\$ 41,872	\$ 39,432	\$ 42,981	9.0%
5172	Certified Patrol Officer	\$ 37,898	\$ 39,432	\$ 42,981	9.0%
5173	Detective	\$ 40,763	\$ 43,473	\$ 47,386	9.0%
5174	Police Sergeant	\$ 45,672	\$ 47,929	\$ 52,243	9.0%
5175	Police Lieutenant	\$ 56,343	\$ 55,484	\$ 60,478	9.0%
5176	Certified Patrol Officer	\$ 40,784	\$ 39,432	\$ 42,981	9.0%
5177	Certified Patrol Officer	\$ 41,344	\$ 39,432	\$ 42,981	9.0%
5178	Police Lieutenant	\$ 55,726	\$ 55,484	\$ 60,478	9.0%
5179	Police Sergeant	\$ 48,955	\$ 47,929	\$ 52,243	9.0%
5180	Detective	\$ 43,343	\$ 43,473	\$ 47,386	9.0%
5181	Certified Patrol Officer	\$ 29,853	\$ 39,432	\$ 42,981	9.0%
5182	Certified Patrol Officer	\$ 43,497	\$ 39,432	\$ 42,981	9.0%
5183	Police Sergeant	\$ 48,821	\$ 47,929	\$ 52,243	9.0%
5184	Certified Patrol Officer	\$ 38,734	\$ 39,432	\$ 42,981	9.0%
5185	Certified Patrol Officer	\$ 41,106	\$ 39,432	\$ 42,981	9.0%
5186	Police Lieutenant	\$ 56,453	\$ 55,484	\$ 60,478	9.0%
5187	Police Sergeant	\$ 51,408	\$ 47,929	\$ 52,243	9.0%
5188	Police Sergeant	\$ 47,200	\$ 47,929	\$ 52,243	9.0%
5189	Police Lieutenant	\$ 56,376	\$ 55,484	\$ 60,478	9.0%
5191	Certified Patrol Officer	\$ 42,186	\$ 39,432	\$ 42,981	9.0%
5192	Certified Patrol Officer (Canine Unit)	\$ 43,249	\$ 43,743	\$ 47,680	9.0%
5193	Certified Patrol Officer	\$ 42,354	\$ 39,432	\$ 42,981	9.0%
5195	Certified Patrol Officer	\$ 42,459	\$ 39,432	\$ 42,981	9.0%
5196	Police Detective Sergeant	\$ 49,872	\$ 47,929	\$ 52,243	9.0%
5197	Certified Patrol Officer	\$ 40,155	\$ 39,432	\$ 42,981	9.0%
5198	Detective	\$ 45,871	\$ 43,897	\$ 47,849	9.0%
5199	Certified Patrol Officer	\$ 40,818	\$ 39,432	\$ 42,981	9.0%
5201	Certified Patrol Officer	\$ 40,253	\$ 39,432	\$ 42,981	9.0%
5202	Police Sergeant	\$ 46,041	\$ 47,929	\$ 52,243	9.0%
5203	Certified Patrol Officer	\$ 33,347	\$ 39,432	\$ 42,981	9.0%
5204	Certified Patrol Officer	\$ 37,441	\$ 39,432	\$ 42,981	9.0%
5205	Certified Patrol Officer	\$ 50,606	\$ 39,432	\$ 42,981	9.0%
5207	Certified Patrol Officer	\$ 39,103	\$ 39,432	\$ 42,981	9.0%
5221	Police Office Manager/Executive Secretary	\$ 38,525	\$ 38,511	\$ 41,977	9.0%
5222	Police Property Evidence and Vehicle Technician	\$ 37,833	\$ 37,706	\$ 41,100	9.0%
5227	Police Clerk	\$ 26,991	\$ 26,974	\$ 29,402	9.0%
5228	Police Clerk	\$ 37,092	\$ 35,884	\$ 37,770	5.3%
5498	POLICE SPECIAL DETAIL OVERTIME	\$ 65,970	\$ 71,000	\$ 60,000	-15.5%
5499	OVERTIME	\$ 149,567	\$ 250,000	\$ 250,000	0.0%
		\$ 2,015,115	\$ 2,089,747	\$ 2,315,458	10.8%
5440	FICA EXPENSE	\$ 37,574	\$ 34,266	\$ 37,251	8.7%
5441	PERA EXPENSE	\$ 525,617	\$ 624,412	\$ 678,542	8.7%
5442	MEDICAL INS. EXPENSE	\$ 456,027	\$ 436,621	\$ 481,685	10.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 12,658	\$ 25,525	\$ 7,641	-70.1%
5444	WORKERS' COMP. INS. EXPENSE	\$ 73,891	\$ 148,605	\$ 160,185	7.8%
		\$ 1,105,767	\$ 1,269,428	\$ 1,365,305	7.6%
	<b>TOTAL POLICE DEPT PERSONNEL SERVICES</b>	<b>\$ 3,120,882</b>	<b>\$ 3,359,175</b>	<b>\$ 3,680,763</b>	<b>9.6%</b>

**Table 9: POLICE DEPARTMENT (Continued)**  
**General Fund 11 – Department 404**

11-404 GENERAL FUND - POLICE DEPT OPERATING SERVICES		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5510	OFFICE SUPPLIES	\$ 14,115	\$ 16,500	\$ 16,500	0.0%
5511	DATA PROCESSING	\$ 56,840	\$ 58,408	\$ 98,923	69.4%
5512	BOOKS & MANUALS	\$ -	\$ 2,000	\$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 62,556	\$ 110,000	\$ 110,000	0.0%
5514	TRAINING & SEMINARS	\$ 52,175	\$ 60,000	\$ 50,000	-16.7%
5515	PRINTING & COPYING	\$ 2,857	\$ 8,000	\$ 8,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 11,239	\$ 12,500	\$ 12,500	0.0%
5518	POSTAGE	\$ 877	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 33,475	\$ 35,000	\$ 35,000	0.0%
5520	ATTORNEY FEES	\$ 29,990	\$ 15,000	\$ 15,000	0.0%
5521	TELEPHONE EXPENSES	\$ 42,612	\$ 33,500	\$ 33,500	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 2,302	\$ 3,000	\$ 3,000	0.0%
5523	INSURANCE & BONDS	\$ 98,679	\$ 105,000	\$ 105,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 1,337	\$ 1,500	\$ 1,500	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 16,016	\$ 20,000	\$ 50,000	150.0%
5527	FLEET MAINTENANCE	\$ 79,719	\$ 75,000	\$ 85,000	13.3%
5528	JANITORIAL SUPPLIES	\$ 8,757	\$ 7,500	\$ 7,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 67,496	\$ 70,000	\$ 70,000	0.0%
5531	TRAVEL EXPENSES	\$ 20,636	\$ 20,000	\$ 20,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 102,951	\$ 175,200	\$ 155,390	-11.3%
5547	LEASE COPIER	\$ 12,668	\$ 10,000	\$ 10,000	0.0%
5550	LOAN EXPENSE (VRECC)	\$ 35,133	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 83,787	\$ 126,292	\$ 135,355	7.2%
5576	DRUG ASSET FORFEITURE EXPENSE	\$ -	\$ 2,500	\$ 2,500	0.0%
5584	PROMOTIONAL	\$ 9,523	\$ 8,500	\$ 8,500	0.0%
5590	DETENTION SUPPLIES/MEALS	\$ -	\$ 250	\$ 250	0.0%
5591	JAIL LAUNDRY	\$ -	\$ 250	\$ 250	0.0%
TOTAL POLICE DEPT OPERATING SERVICES		\$ 845,738	\$ 976,901	\$ 1,036,668	6.1%
11-404 GENERAL FUND - POLICE DEPT CAPITAL OUTLAY		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5630	CAPITAL OUTLAY/VESTS	\$ -	\$ -	\$ -	0.0%
5632	CAPITAL OUTLAY/POLICE VEHICLES (5)	\$ 54,557	\$ 135,910	\$ 139,380	2.6%
5633	CAPITAL OUTLAY/TRAILER	\$ -	\$ -	\$ 5,000	100.0%
5635	CAPITAL OUTLAY/MOTORCYCLES (2)	\$ -	\$ -	\$ 30,000	100.0%
TOTAL POLICE DEPT CAPITAL OUTLAY		\$ 54,557	\$ 135,910	\$ 174,380	28.3%
TOTAL EXPENSES		\$ 4,021,176	\$ 4,471,986	\$ 4,891,810	9.4%
TOTAL POLICE DEPT EXPENDITURES		\$ 4,021,176	\$ 4,471,986	\$ 4,891,810	9.4%

## **FIRE DEPARTMENT**

### **General Fund 11 – Department 405**

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#### **MISSION**

To protect our community through excellence in service.

#### **DESCRIPTION**

The Los Lunas Fire Department is responsible for the preservation of human life due to fire or rescue services, as needed; to make the public aware of fire safety of all types, and make available all fire prevention information.

#### **GOALS AND OBJECTIVES**

- To pre-plan all apartment and commercial businesses throughout the Village.
- To provide twenty-four (24) hour committed Fire & Rescue Service
- To provide professional Fire and Rescue service to all Village residents
- To assist in the establishment of an effective emergency management plan.
- To improve the ISO rating thereby providing cost savings to Village citizens through insurance savings.

Table 10 presents the Fiscal Year 2017-18 operating budget for the Fire Department.

**Table 10: FIRE DEPARTMENT**  
**General Fund 11 – Department 405**

11 GENERAL FUND					
405 FIRE DEPARTMENT					
11-405 GENERAL FUND - FIRE DEPT PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5246	Fire Chief	\$ 71,615	\$ 70,000	\$ 76,300	9.0%
5247	Assistant Fire Chief	\$ 57,950	\$ 54,469	\$ 59,371	9.0%
5248	Firefighter/EMT Basic	\$ 29,322	\$ 29,424	\$ 32,072	9.0%
5249	Fire Lieutenant	\$ 44,150	\$ 45,206	\$ 45,195	0.0%
5250	Fire Lieutenant	\$ 46,043	\$ 45,250	\$ 49,322	9.0%
5251	Firefighter/EMT Basic	\$ 29,158	\$ 29,424	\$ 32,072	9.0%
5252	Firefighter/EMT Basic	\$ 38,651	\$ 38,063	\$ 41,489	9.0%
5253	Firefighter/EMT Intermediate	\$ 40,923	\$ 39,544	\$ 43,103	9.0%
5254	Firefighter/EMT Basic	\$ 38,167	\$ 38,063	\$ 29,424	-22.7%
5255	Firefighter/EMT Intermediate	\$ 39,256	\$ 39,544	\$ 43,103	9.0%
5256	Fire Lieutenant (Vacant)	\$ -	\$ -	\$ 22,889	100.0%
5257	Firefighter/EMT Basic	\$ 28,837	\$ 29,424	\$ 35,360	20.2%
5258	Fire Marshal	\$ 44,643	\$ 43,373	\$ 47,277	9.0%
5259	Firefighter/EMT Basic	\$ 15,352	\$ 28,023	\$ 29,424	5.0%
5260	Firefighter/EMT Basic	\$ 36,448	\$ 35,868	\$ 29,424	-18.0%
5261	Firefighter/EMT Basic	\$ 14,372	\$ 28,023	\$ 32,072	14.4%
5262	Firefighter/EMT Basic	\$ -	\$ 32,440	\$ 29,424	-9.3%
5263	Firefighter/EMT Basic	\$ -	\$ 32,440	\$ 28,023	-13.6%
5264	Firefighter/EMT Basic	\$ -	\$ -	\$ 28,023	100.0%
5265	Administrative Assistant	\$ 26,911	\$ 26,974	\$ 29,402	9.0%
5266	Firefighter/EMT Basic	\$ -	\$ -	\$ 29,424	100.0%
5267	Firefighter/EMT Basic	\$ -	\$ -	\$ 28,023	100.0%
5268	Firefighter/EMT Intermediate (Vacant)	\$ -	\$ -	\$ 19,772	100.0%
5269	Firefighter/EMT Intermediate (Vacant)	\$ -	\$ -	\$ 19,772	100.0%
5270	Firefighter/EMT Intermediate (Vacant)	\$ -	\$ -	\$ 19,772	100.0%
5459	Fire Captain	\$ 47,879	\$ 47,303	\$ 51,560	9.0%
5499	OVERTIME	\$ 63,635	\$ 85,000	\$ 95,000	11.8%
5545	Volunteer Firefighters	\$ 2,307	\$ 19,000	\$ 19,000	0.0%
		\$ 715,621	\$ 836,854	\$ 1,045,091	24.9%
5440	FICA EXPENSE	\$ 11,747	\$ 13,807	\$ 14,545	5.3%
5441	PERA EXPENSE	\$ 197,470	\$ 258,713	\$ 271,407	4.9%
5442	MEDICAL INS. EXPENSE	\$ 138,059	\$ 135,686	\$ 175,815	29.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 4,859	\$ 10,377	\$ 3,449	-66.8%
5444	WORKERS' COMP. INS. EXPENSE	\$ 36,583	\$ 53,625	\$ 56,104	4.6%
		\$ 388,718	\$ 472,208	\$ 521,320	10.4%
	<b>TOTAL FIRE DEPT PERSONNEL SERVICES</b>	<b>\$ 1,104,339</b>	<b>\$ 1,309,063</b>	<b>\$ 1,566,411</b>	<b>19.7%</b>

**Table 10: FIRE DEPARTMENT (Continued)**  
**General Fund 11 – Department 405**

11-405 GENERAL FUND - FIRE DEPT OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5505	EQUIPMENT/OPERATING EXPENSE	\$ 32,620	\$ 39,500	\$ 76,396	93.4%
5510	OFFICE SUPPLIES	\$ 5,006	\$ 5,500	\$ 5,500	0.0%
5511	DATA PROCESSING	\$ 11,057	\$ 14,383	\$ 16,602	15.4%
5513	GAS & OIL FOR VEHICLES	\$ 12,120	\$ 25,000	\$ 25,000	0.0%
5514	TRAINING & SEMINARS	\$ 10,139	\$ 10,875	\$ 15,000	37.9%
5515	PRINTING & COPYING	\$ 840	\$ 1,000	\$ 1,500	50.0%
5517	PROFESSIONAL SERVICES-MED. DIR.	\$ 10,732	\$ 11,500	\$ 11,500	0.0%
5518	POSTAGE	\$ 23	\$ 500	\$ 500	0.0%
5519	UTILITIES	\$ 11,058	\$ 14,000	\$ 19,880	42.0%
5521	TELEPHONE EXP.	\$ 8,552	\$ 8,000	\$ 8,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 474	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 9,940	\$ 11,822	\$ 11,000	-7.0%
5525	BUILDING & GROUNDS MAINT.	\$ 9,764	\$ 10,000	\$ 14,200	42.0%
5527	FLEET MAINTENANCE	\$ 26,252	\$ 30,000	\$ 30,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 1,155	\$ 1,500	\$ 2,130	42.0%
5530	UNIFORM ALLOWANCE	\$ 15,444	\$ 17,000	\$ 23,000	35.3%
5531	TRAVEL EXPENSES	\$ 4,026	\$ 5,250	\$ 8,250	57.1%
5534	TOOLS & EQUIPMENT	\$ 3,895	\$ 17,178	\$ 17,178	0.0%
5536	SAFETY EQUIPMENT	\$ 13,802	\$ 16,000	\$ 16,000	0.0%
5547	LEASE PAYMENTS	\$ 2,581	\$ 5,000	\$ 5,000	0.0%
5551	BOOKKEEPING CHARGES-CALLS FOR SERV (VRECC)	\$ 15,228	\$ 22,287	\$ 23,886	7.2%
5568	SAFETY PROMOTIONAL MATERIAL	\$ 5,953	\$ 6,000	\$ 6,000	0.0%
5569	RADIO SERVICE CONTRACT	\$ 3,395	\$ 5,000	\$ 44,205	784.1%
TOTAL FIRE DEPT OPERATING SERVICES		\$ 214,056	\$ 278,795	\$ 382,227	37.1%
11-405 GENERAL FUND - FIRE DEPT CAPITAL OUTLAY					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5607	CAPITAL OUTLAY/BULLEX FIRE EXTINGUISHER TRAINING PROP	\$ -	\$ -	\$ 16,000	100.0%
5631	CAPITAL OUTLAY/COMMAND VEHICLE	\$ 20,660	\$ -	\$ -	0.0%
5631	CAPITAL OUTLAY/AMBULANCE	\$ -	\$ 108,170	\$ -	-100.0%
5646	CAPITAL OUTLAY/ZOLL X-SERIES AED/UPGRADE EXISTING EKG UNIT	\$ -	\$ 59,750	\$ -	-100.0%
5666	CAPITAL OUTLAY/MOBILE REPEATER	\$ -	\$ 15,673	\$ 16,345	4.3%
5669	CAPITAL OUTLAY/SCBAS	\$ 86,483	\$ -	\$ -	0.0%
5686	CAPITAL OUTLAY/GURNEY AND POWER MECHANISM	\$ 36,896	\$ -	\$ -	0.0%
5697	CAPITAL OUTLAY/EXHAUST EXTRACTION SYSTEM	\$ -	\$ -	\$ -	0.0%
TOTAL FIRE DEPT CAPITAL OUTLAY		\$ 144,039	\$ 183,593	\$ 16,345	-91.1%
TOTAL EXPENSES		\$ 1,462,434	\$ 1,771,450	\$ 1,964,982	10.9%
TOTAL FIRE DEPT EXPENDITURES		\$ 1,462,434	\$ 1,771,450	\$ 1,964,982	10.9%

# **PUBLIC WORKS DEPARTMENT - STREETS DIVISION**

## **General Fund 11 – Department 406**

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### **MISSION**

To construct and maintain adequate streets for the safe and orderly flow of vehicle, bicycle and pedestrian traffic within the Village limits and provide emergency support service to all departments or division.

### **DESCRIPTION**

To maintain 80 miles of roads and 156 acres of storm water retention ponds within the Village limits, and to assist in the construction and maintenance of public facilities for all departments.

### **GOALS AND OBJECTIVES**

- To keep all streets in a good state of repair.
- To continually repair all reported potholes within a 24-hour period.
- To repair or replace street lights not working within 30 days of division notification.
- To upgrade street and traffic control signs as per requirements of the Federal Highway Administration.
- To assist in all types of community emergencies within available resources.
- To assist all departments in cost savings by supporting parking lot, or building site renovation or new construction.
- To sweep all Village-owned streets and sidewalks in maintaining proper storm water drainage; utilize GPS tracking technology to verify and maintain balanced neighborhood sweeping services, which improve the aesthetics of the community by eliminating blown dirt and trash; and to support the Village of Los Lunas "Quality of Life" campaign.

Table 11 presents the Fiscal Year 2017-18 operating budget for the Streets Division.



**Table 11: PUBLIC WORKS DEPARTMENT - STREETS DIVISION**  
**General Fund 11 – Department 406**

<b>11 GENERAL FUND</b>					
<b>406 PUBLIC WORKS DEPARTMENT - STREETS DIVISION</b>					
<b>11-406 GENERAL FUND - STREETS DIV. PERSONNEL SERVICES</b>					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5281	Street Division Supervisor	\$ 41,440	\$ 40,716	\$ 44,380	9.0%
5282	Truck Driver/Equipment Operator	\$ 37,856	\$ 33,825	\$ 29,155	-13.8%
5283	Truck Driver/Equipment Operator	\$ 37,228	\$ 34,009	\$ 31,558	-7.2%
5284	Street Sweeper	\$ 11,869	\$ 21,418	\$ 28,825	34.6%
5285	Street Maintenance Worker III (Vacant)	\$ 32,767	\$ -	\$ 35,868	100.0%
5286	Street Laborer	\$ 24,715	\$ 24,727	\$ 26,952	9.0%
5287	Street Laborer	\$ 28,914	\$ 28,972	\$ 31,579	9.0%
5288	Assistant Street Supervisor	\$ -	\$ 39,489	\$ 43,043	9.0%
5438	Laborers/Seasonal	\$ 6,521	\$ 23,500	\$ 23,500	0.0%
5499	OVERTIME	\$ 10,914	\$ 10,500	\$ 10,500	0.0%
		\$ 232,225	\$ 257,156	\$ 305,361	18.7%
5440	FICA EXPENSE	\$ 17,400	\$ 19,672	\$ 23,360	18.7%
5441	PERA EXPENSE	\$ 41,405	\$ 47,882	\$ 57,240	19.5%
5442	MEDICAL INS. EXPENSE	\$ 52,433	\$ 62,454	\$ 53,857	-13.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,898	\$ 3,189	\$ 1,008	-68.4%
5444	WORKERS' COMP. INS. EXPENSE	\$ 24,149	\$ 35,829	\$ 42,545	18.7%
		\$ 137,284	\$ 169,026	\$ 178,010	5.3%
	<b>TOTAL STREETS DIV. PERSONNEL SERVICES</b>	<b>\$ 369,509</b>	<b>\$ 426,182</b>	<b>\$ 483,371</b>	<b>13.4%</b>
<b>11-406 GENERAL FUND - STREETS DIV. OPERATING SERVICES</b>					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5510	OFFICE SUPPLIES	\$ 1,155	\$ 4,100	\$ 3,000	-26.8%
5511	DATA PROCESSING	\$ 2,865	\$ 4,123	\$ 6,835	65.8%
5513	GAS & OIL FOR VEHICLES	\$ 19,093	\$ 22,000	\$ 22,000	0.0%
5514	TRAINING & SEMINARS	\$ 2,325	\$ 4,200	\$ 4,200	0.0%
5517	PROFESSIONAL SERVICES	\$ 137,233	\$ 55,258	\$ 100,000	81.0%
5518	POSTAGE	\$ 40	\$ 50	\$ 50	0.0%
5519	UTILITIES	\$ 219,043	\$ 210,000	\$ 210,000	0.0%
5521	TELEPHONE EXPENSE	\$ 4,344	\$ 4,000	\$ 4,000	0.0%
5523	INSURANCE & BONDS	\$ 23,242	\$ 25,472	\$ 25,472	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 991	\$ 450	\$ 450	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 8,381	\$ 17,500	\$ 17,500	0.0%
5527	FLEET MAINTENANCE	\$ 53,329	\$ 51,800	\$ 51,800	0.0%
5530	UNIFORM ALLOWANCE	\$ 1,607	\$ 4,550	\$ 4,550	0.0%
5531	TRAVEL EXPENSE	\$ 748	\$ 1,400	\$ 1,400	0.0%
5534	TOOLS & EQUIPMENT	\$ 15,450	\$ 21,000	\$ 21,000	0.0%
5535	ROAD SIGNS	\$ 18,034	\$ 15,000	\$ 15,000	0.0%
5536	SAFETY EQUIPMENT	\$ 4,993	\$ 17,400	\$ 17,400	0.0%
5537	CHEMICALS	\$ 2,364	\$ 4,645	\$ 4,645	0.0%
5543	STREET LIGHT REPAIRS	\$ 26,284	\$ 40,000	\$ 40,000	0.0%
	<b>TOTAL STREETS DIV. OPERATING SERVICES</b>	<b>\$ 541,520</b>	<b>\$ 502,948</b>	<b>\$ 549,302</b>	<b>9.2%</b>

**Table 11: PUBLIC WORKS DEPARTMENT - STREETS DIVISION  
(Continued)  
General Fund 11 – Department 406**

11-406 GENERAL FUND - STREETS DIV. CAPITAL OUTLAY					
		ACTUAL	ADJUSTED		
		2015/2016	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5612	CAPITAL OUTLAY/DECELERATION LANE	\$ -	\$ 40,000	\$ -	-100.0%
5618	CAPITAL OUTLAY/DON PASQUAL REHABILITATION	\$ -	\$ 60,000	\$ -	-100.0%
5692	CAPITAL OUTLAY/IACR INTERCHANGE STUDY	\$ -		\$ 220,000	100.0%
5692	CAPITAL OUTLAY/TRAILER MOUNT ATTENUATOR	\$ 16,811	\$ -	\$ -	0.0%
5695	CAPITAL OUTLAY/TRUCK	\$ 31,388	\$ 31,270	\$ 34,000	8.7%
TOTAL STREETS DIV. CAPITAL OUTLAY		\$ 48,199	\$ 131,270	\$ 254,000	93.5%
TOTAL EXPENSES		\$ 959,228	\$ 1,060,400	\$ 1,286,673	21.3%
TOTAL STREETS DIV. EXPENDITURES		\$ 959,228	\$ 1,060,400	\$ 1,286,673	21.3%

# **COMMUNITY SERVICES DEPARTMENT - PARKS, RECREATION, OPEN SPACE, AND FACILITY MAINTENANCE DIVISIONS**

## **General Fund 11 – Department 407**

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### **MISSION**

To enrich the social, physical and mental wellness of residents within the community through its parks, open space, public facilities and recreation opportunities.

### **DESCRIPTION**

To provide the citizens of Los Lunas and Valencia County with adequate facilities to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently maintains eighteen (18) parks totaling 120.55 acres; 1500 acres of open space with trails; one (1) Multi-Generational Center and one (1) Recreation Center.

### **GOALS AND OBJECTIVES**

- To maintain clean and safe environment for youth, elderly and persons with special needs.
- To expand current facilities to accommodate a growing community.
- To purchase and maintain parks, recreation and facility equipment that meets federal, state and local codes.
- To offer affordable recreational, physical and cultural opportunities.
- To utilize technology and horticultural processes to mitigate over-usage of our natural resources and remain stewards of our community environment.
- To protect our parks, open space and public facility assets through patrol, enforcement and civic education.

Table 12 presents the Fiscal Year 2017-18 operating budget for the Parks, Recreation, Open Space and Facility Maintenance Divisions.

**Table 12: COMMUNITY SERVICES DEPARTMENT - PARKS,  
RECREATION, OPEN SPACE, AND FACILITY  
MAINTENANCE DIVISIONS  
General Fund 11 – Department 407**

11 GENERAL FUND					
407 COMMUNITY SERVICES DEPARTMENT - PARKS, REC., OPEN SPACE, & FACILITY MAINT. DIVISIONS					
11-407 GENERAL FUND - PARKS DIV. PERSONNEL SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5301	Community Services Director	\$ 64,098	\$ 64,915	\$ 70,757	9.0%
5302	Assistant Community Services Director (Vacant)	\$ 24,790	\$ -	\$ -	0.0%
5303	Park Technician	\$ 22,008	\$ 21,965	\$ 23,942	9.0%
5304	Parks Supervisor	\$ 39,919	\$ 38,881	\$ 42,381	9.0%
5306	Park Ranger (Vacant)	\$ 38,318	\$ -	\$ -	0.0%
5307	Facility Technician II (Vacant)	\$ -	\$ -	\$ 30,984	100.0%
5308	Park Ranger	\$ 36,217	\$ 35,816	\$ 39,039	9.0%
5309	Park Technician III	\$ 37,057	\$ 36,889	\$ 40,209	9.0%
5310	Park Technician (Vacant)	\$ 21,948	\$ 21,965	\$ 26,765	21.9%
5311	Recreation Aide	\$ 19,471	\$ 21,957	\$ 24,900	13.4%
5312	Youth Coordinator	\$ 36,975	\$ 35,972	\$ 39,209	9.0%
5313	Facility Technician II	\$ 28,145	\$ 28,144	\$ 30,677	9.0%
5314	Facility Technician II	\$ 29,326	\$ 29,318	\$ 31,956	9.0%
5315	Park Technician II	\$ 25,897	\$ 25,926	\$ 28,259	9.0%
5316	Facility Supervisor	\$ 39,251	\$ 38,881	\$ 42,381	9.0%
5317	Park Technician	\$ 16,797	\$ 21,957	\$ 21,957	0.0%
5318	Open Space Supervisor	\$ -	\$ 43,473	\$ 47,386	9.0%
5319	Recreation Supervisor	\$ 4,346	\$ 37,662	\$ 41,052	9.0%
5320	Sports Coordinator	\$ 29,412	\$ 33,249	\$ 32,072	-3.5%
5321	Recreation Specialist	\$ 26,464	\$ 27,556	\$ 29,402	6.7%
5322	Park Ranger	\$ 34,196	\$ 34,426	\$ 37,524	9.0%
5325	Park Technician	\$ -	\$ 15,370	\$ 21,957	42.9%
5327	Park Technician	\$ 22,325	\$ 22,293	\$ 21,957	-1.5%
5329	Recycle Center Laborer (Position Transferred from Solid Waste)	\$ -	\$ -	\$ 6,766	100.0%
5330	Seasonal Part-Time	\$ 132,789	\$ 150,000	\$ 150,000	0.0%
5499	OVERTIME	\$ 32,472	\$ 31,400	\$ 26,400	-15.9%
		\$ 762,218	\$ 818,015	\$ 907,932	11.0%
5440	FICA EXPENSE	\$ 56,095	\$ 61,402	\$ 69,457	13.1%
5441	PERA EXPENSE	\$ 119,700	\$ 149,718	\$ 171,127	14.3%
5442	MEDICAL INS. EXPENSE	\$ 169,434	\$ 170,617	\$ 167,029	-2.1%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 6,571	\$ 9,953	\$ 2,996	-69.9%
5444	WORKERS' COMP. INS. EXPENSE	\$ 21,925	\$ 47,106	\$ 53,285	13.1%
		\$ 373,724	\$ 438,795	\$ 463,894	5.7%
	<b>TOTAL PARKS DIV. PERSONNEL SERVICES</b>	<b>\$ 1,135,943</b>	<b>\$ 1,256,810</b>	<b>\$ 1,371,826</b>	<b>9.2%</b>

**Table 12: COMMUNITY SERVICES DEPARTMENT - PARKS,  
RECREATION, OPEN SPACE, AND FACILITY  
MAINTENANCE DIVISIONS (Continued)  
General Fund 11 – Department 407**

11-407 GENERAL FUND - PARKS DIV. OPERATING SERVICES					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5503	SUMMER RECREATION EXPENSES	\$ 24,618	\$ 21,000	\$ 21,000	0.0%
5510	OFFICE SUPPLIES	\$ 9,830	\$ 15,000	\$ 15,000	0.0%
5511	DATA PROCESSING	\$ 8,466	\$ 14,797	\$ 22,843	54.4%
5513	GAS & OIL FOR VEHICLES	\$ 20,313	\$ 28,384	\$ 31,000	9.2%
5514	TRAINING & SEMINARS	\$ 10,876	\$ 10,500	\$ 12,500	19.0%
5517	PROFESSIONAL SERVICES	\$ 14,318	\$ 20,000	\$ 20,000	0.0%
5519	UTILITIES	\$ 296,445	\$ 300,000	\$ 300,000	0.0%
5521	TELEPHONE EXPENSES	\$ 19,495	\$ 18,000	\$ 18,000	0.0%
5523	INSURANCE & BONDS	\$ 29,381	\$ 30,616	\$ 32,000	4.5%
5524	PUBLICATIONS & ADVERTISING	\$ 699	\$ 19,000	\$ 4,000	-78.9%
5525	BUILDING & GROUNDS MAINT.	\$ 157,512	\$ 165,000	\$ 165,000	0.0%
5526	GRAFFITI REMOVAL	\$ 1,410	\$ 5,950	\$ 3,000	-49.6%
5527	FLEET MAINTENANCE	\$ 30,765	\$ 25,000	\$ 30,000	20.0%
5528	JANITORIAL SUPPLIES	\$ 5,027	\$ 5,000	\$ 8,000	60.0%
5530	UNIFORM ALLOWANCE	\$ 6,176	\$ 8,750	\$ 8,750	0.0%
5531	TRAVEL EXPENSES	\$ 6,679	\$ 5,000	\$ 5,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 19,243	\$ 22,500	\$ 22,500	0.0%
5536	SAFETY EQUIPMENT	\$ 4,679	\$ 22,250	\$ 7,250	-67.4%
5548	SPECIAL EVENTS/4TH OF JULY EVENTS	\$ 35,498	\$ 41,500	\$ 41,500	0.0%
5574	POOL SUPPORT	\$ 35,000	\$ 35,000	\$ 35,000	0.0%
5578	MOSQUITO CONTROL	\$ 2,866	\$ 5,000	\$ 10,000	100.0%
5596	WELLNESS CENTER FACILITY MAINTENANCE	\$ 10,200	\$ 10,000	\$ 10,000	0.0%
5598	SENIOR CENTER FACILITY MAINTENANCE	\$ 20,290	\$ 45,800	\$ 45,800	0.0%
5599	TRANSPORTATION CENTER FACILITY MAINTENANCE	\$ 73,077	\$ 83,000	\$ 83,000	0.0%
<b>TOTAL PARKS DIV. OPERATING SERVICES</b>		<b>\$ 842,862</b>	<b>\$ 957,047</b>	<b>\$ 951,143</b>	<b>-0.6%</b>
11-407 GENERAL FUND - PARKS DIV. CAPITAL OUTLAY					
		ADJUSTED			
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5603	CAPITAL OUTLAY/MOWER	\$ -	\$ 62,000	\$ -	0.0%
5607	CAPITAL OUTLAY/TRUCKS (2)	\$ -	\$ 70,000	\$ 70,000	0.0%
5609	CAPITAL OUTLAY/TRACTOR	\$ 37,428	\$ -	\$ -	0.0%
5671	CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS	\$ 189,255	\$ 150,000	\$ 200,000	33.3%
5672	CAPITAL OUTLAY/HUNING RANCH PARK IMPROVEMENTS	\$ 120,552	\$ 100,000	\$ 150,000	50.0%
5674	CAPITAL OUTLAY/SPORTS COMPLEX	\$ 3,580	\$ 860,000	\$ 580,000	-32.6%
5694	CAPITAL OUTLAY/RIVER PARK IMPROVEMENTS (OHV GRANT)	\$ 6,873	\$ -	\$ -	0.0%
<b>TOTAL PARKS DIV. CAPITAL OUTLAY</b>		<b>\$ 357,688</b>	<b>\$ 1,242,000</b>	<b>\$ 1,000,000</b>	<b>-19.5%</b>
TOTAL EXPENSES		\$ 2,336,492	\$ 3,455,857	\$ 3,322,969	-3.8%
<b>TOTAL PARKS DIV. EXPENDITURES</b>		<b>\$ 2,336,492</b>	<b>\$ 3,455,857</b>	<b>\$ 3,322,969</b>	<b>-3.8%</b>

# LIBRARY DEPARTMENT

## General Fund 11 – Department 408

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### MISSION

To provide convenient and effective access to high quality library services, collections in a variety of formats, and information resources designed to meet the progressing educational, cultural, and recreational needs of the community.

### DESCRIPTION

The Los Lunas Public Library system provides resources for learning and leisure to build communities and improve lives in the community. We provide educated, professional, knowledgeable, friendly service by providing access to the information that people and organizations need in a timely, convenient, and equitable manner.

Our branch library, the Museum of Heritage & Arts, connects the present generation to the history of Los Lunas, surrounding communities and the State of New Mexico, inspiring a deeper appreciation and understanding of the area's rich heritage. The Museum accomplishes this by providing exhibitions and programs that enable its users to understand and learn from the past in ways that enrich their present lives and help them shape a better future.

### GOALS AND OBJECTIVES

**Goal I:** The children, young adults, and adults in Los Lunas and the surrounding communities will have ready access to a wide variety of materials to meet their recreational, educational, and cultural needs.

#### Objectives:

1. To maintain a current and popular collection of materials.
2. To provide Interlibrary Loan Services.

**Goal II:** The residents of Los Lunas and the surrounding communities will have ready access to educational programs and exhibits to inspire a deeper appreciation for learning and an understanding of the area's rich history.

#### Objectives:

1. To have a Reading Challenge Program to teach children ages 3 to 5 years old how to read.
2. To have weekly story-hour programs for ages 3 to 5 years old to inspire a love of reading, to educate about the heritage of the area, and to learn basic pre-school skills.
3. To have programs geared towards children and teens for the Summer Reading Program.

4. To have regular speaker programs year round for adults.
5. To develop exhibits that display the cultural heritage of the area.

**Goal III:** The residents of Los Lunas and the surrounding communities have free ready access to information technologies and materials for personal, educational, and career development.

**Objectives:**

1. To ensure free public access to the Internet.
2. To maintain access to our catalog via the Internet <http://www.loslunaspubliclibrary.org>
3. To continue to provide access to computers for word processing, email, research, E-government, career development, and online databases.
4. To continue to provide free basic training to the public on technology resources available at the library and museum.
5. To continue collecting oral histories.
6. To provide access to digital materials on site.
7. To share materials with UNM Center for Southwest Research online database for worldwide access.

Table 13 presents Fiscal Year 2017-18 operating budget for the Library Department.

**Table 13: LIBRARY DEPARTMENT**  
**General Fund 11 – Department 408**

<b>11 GENERAL FUND</b>					
<b>408 LIBRARY DEPARTMENT</b>					
<b>11-408 GENERAL FUND - LIBRARY DEPT PERSONNEL SERVICES</b>					
		ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
	SUB ACCOUNT NAME				
5351	Library Director	\$ 61,372	\$ 61,171	\$ 66,676	9.0%
5352	Assistant Library Director	\$ 30,406	\$ 34,062	\$ 37,128	9.0%
5353	Library Technician	\$ 27,930	\$ 27,930	\$ 30,444	9.0%
5354	Library Technician / Technical Services	\$ 12,228	\$ 18,158	\$ 26,387	45.3%
5355	Library Technician	\$ 22,814	\$ 24,211	\$ 26,387	9.0%
5356	Children's Librarian	\$ 24,234	\$ 24,208	\$ 26,387	9.0%
5357	Museum Specialist	\$ 19,913	\$ 38,470	\$ 41,641	8.2%
5358	Part-time Library Aide	\$ 7,180	\$ 3,915	\$ 11,624	196.9%
5359	Library Technician	\$ 20,834	\$ 24,211	\$ 26,387	9.0%
5360	Museum Technician (Vacant)	\$ 22,346	\$ 24,208	\$ 29,509	21.9%
5380	Youth Employment	\$ 2,686	\$ 2,834	\$ 3,089	9.0%
		\$ 251,945	\$ 283,379	\$ 325,658	14.9%
5440	FICA EXPENSE	\$ 18,756	\$ 21,755	\$ 24,913	14.5%
5441	PERA EXPENSE	\$ 43,955	\$ 55,205	\$ 63,218	14.5%
5442	MEDICAL INS. EXPENSE	\$ 65,147	\$ 80,179	\$ 86,990	8.5%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,339	\$ 3,526	\$ 1,075	-69.5%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,690	\$ 2,230	\$ 2,553	14.5%
		\$ 131,888	\$ 162,895	\$ 178,749	9.7%
	<b>TOTAL LIBRARY DEPT PERSONNEL SERVICES</b>	<b>\$ 383,833</b>	<b>\$ 446,273</b>	<b>\$ 504,407</b>	<b>13.0%</b>
<b>11-408 GENERAL FUND - LIBRARY DEPT OPERATING SERVICES</b>					
		ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
	SUB ACCOUNT NAME				
5510	OFFICE SUPPLIES	\$ 17,588	\$ 17,000	\$ 17,000	0.0%
5511	DATA PROCESSING	\$ 23,179	\$ 30,213	\$ 33,319	10.3%
5513	GAS & OIL FOR VEHICLES	\$ 496	\$ 1,000	\$ 1,000	0.0%
5514	TRAINING & SEMINARS	\$ 6,007	\$ 12,840	\$ 12,306	-4.2%
5515	PRINTING & COPYING	\$ 3,707	\$ 6,900	\$ 6,900	0.0%
5517	PROFESSIONAL SERVICES	\$ 15,570	\$ 17,783	\$ 19,583	10.1%
5518	POSTAGE	\$ 2,429	\$ 3,400	\$ 3,400	0.0%
5519	UTILITIES	\$ 18,522	\$ 22,800	\$ 22,800	0.0%
5521	TELEPHONE EXPENSES	\$ 2,028	\$ 2,400	\$ 2,400	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 1,700	\$ 1,875	\$ 2,085	11.2%
5523	INSURANCE & BONDS	\$ 13,852	\$ 14,500	\$ 15,000	3.4%
5524	PUBLICATIONS & ADVERTISING	\$ 5,946	\$ 10,850	\$ 11,550	6.5%
5525	BUILDING & GROUNDS MAINT.	\$ 15,847	\$ 16,000	\$ 30,863	92.9%
5527	FLEET MAINTENANCE	\$ 341	\$ 600	\$ 600	0.0%
5528	JANITORIAL SUPPLIES	\$ 16,592	\$ 16,769	\$ 16,769	0.0%
5531	TRAVEL EXPENSES	\$ 3,960	\$ 8,380	\$ 11,420	36.3%
5547	LEASE COPIER	\$ 6,430	\$ 5,379	\$ 11,000	104.5%
5570	MATERIAL ALLOWANCE	\$ 42,986	\$ 43,000	\$ 43,000	0.0%
5584	PROMOTIONAL	\$ 3,240	\$ 3,100	\$ 3,100	0.0%
5596	GO BOND EXPENDITURES	\$ 30,216	\$ 28,000	\$ 42,000	50.0%
	<b>TOTAL LIBRARY DEPT OPERATING SERVICES</b>	<b>\$ 230,637</b>	<b>\$ 262,788</b>	<b>\$ 306,094</b>	<b>16.5%</b>
<b>11-408 GENERAL FUND - LIBRARY DEPT CAPITAL OUTLAY</b>					
		ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
	SUB ACCOUNT NAME				
5626	CAPITAL OUTLAY/FIBER-OPTIC CABLE INSTALLATION RT.66 MUSEUM	\$ -	\$ 70,000	\$ -	-100.0%
	<b>TOTAL LIBRARY DEPT CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>-100.0%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 614,470</b>	<b>\$ 779,062</b>	<b>\$ 810,501</b>	<b>4.0%</b>
	<b>TOTAL LIBRARY DEPT EXPENDITURES</b>	<b>\$ 614,470</b>	<b>\$ 779,062</b>	<b>\$ 810,501</b>	<b>4.0%</b>



# COMMUNITY DEVELOPMENT DEPARTMENT

## General Fund 11 – Department 411

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### MISSION

To update and maintain the Village master plan, foster economic development, provide development regulation and code enforcement in order to ensure the orderly growth, quality of life and economic vitality of the Village of Los Lunas.

### DESCRIPTION

The Community Development Department is primarily responsible for maintaining and updating the Village's master plan and municipal code to reflect changing demographics, growth patterns, economic development, annexation and policy direction. There are three divisions of the Department – Planning, Code Enforcement and Economic Development. The Planning Division is responsible for the maintenance the Villages master plan and other policy documents, monitoring implementation of planning recommendations, reviewing zoning and subdivision applications for compliance, and maintaining the Village's Geographic Information System (GIS) database. The Economic Development Division is responsible for encouraging economic development in the Village and serves as a liaison for local businesses. The Code Enforcement Division is responsible for routine enforcement of municipal ordinances related to building, zoning and nuisances including the processing of any related permits. This division is also responsible for issuing pet, business and liquor licenses.

### GOALS AND OBJECTIVES

- To enforce the municipal code in order to achieve the Village Council's purpose of providing a high quality of life for the citizens of Los Lunas.
- In conjunction with the Planning and Zoning Commission and Village Council, develop future plans to provide quality growth and community development programs.
- To annually update the Infrastructure Capital Improvement Plan (ICIP) that will allow economic development activities which provide economic stability for the community.
- To continually update and manage the Village's GIS database in order to provide ready information for the development of plans and for use by the public.
- To provide the public with assistance in the processing of necessary materials for the development of their properties.
- To review and make necessary amendments to the municipal code.
- To implement the goals and recommendations of the community branding campaign in order to foster economic development in the Village.
- To review and update the Village's development fee ordinance.

Table 14 presents the Fiscal Year 2017-18 operating budget for the Community Development Department.

**Table 14: COMMUNITY DEVELOPMENT DEPARTMENT  
General Fund 11 – Department 411**

<b>11 GENERAL FUND</b>					
<b>411 COMMUNITY DEVELOPMENT DEPARTMENT</b>					
<b>11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5364	Community Development Director	\$ 71,937	\$ 71,937	\$ 78,411	9.0%
5365	Economic Development Manager	\$ 57,512	\$ 57,512	\$ 62,688	9.0%
5366	Code Enforcement Supervisor	\$ 53,123	\$ 51,954	\$ 56,630	9.0%
5367	Code Enforcement Officer	\$ 31,490	\$ 31,514	\$ 34,350	9.0%
5368	Special Projects Planner	\$ 40,771	\$ 47,929	\$ 52,243	9.0%
5369	Administrative Assistant	\$ 36,044	\$ 34,209	\$ 31,201	-8.8%
5371	Planning & Zoning Board	\$ 1,836	\$ 3,513	\$ 3,513	0.0%
5372	Code Enforcement Specialist (Vacant)	\$ -	\$ -	\$ 43,599	100.0%
5373	Code Enforcement Officer	\$ 32,732	\$ 32,787	\$ 34,350	4.8%
5374	Code Enforcement Officer	\$ 36,151	\$ 36,200	\$ 39,458	9.0%
5375	Planning Intern	\$ -	\$ 15,361	\$ 15,361	0.0%
5380	Youth Employment	\$ 9,975	\$ 17,000	\$ 34,000	100.0%
		\$ 371,570	\$ 399,916	\$ 485,804	21.5%
5440	FICA EXPENSE	\$ 27,113	\$ 30,594	\$ 37,164	21.5%
5441	PERA EXPENSE	\$ 62,187	\$ 74,334	\$ 79,243	6.6%
5442	MEDICAL INS. EXPENSE	\$ 80,917	\$ 75,446	\$ 86,782	15.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,647	\$ 4,959	\$ 1,603	-67.7%
5444	WORKERS' COMP. INS. EXPENSE	\$ 5,004	\$ 9,508	\$ 10,882	14.4%
		\$ 177,868	\$ 194,840	\$ 215,674	10.7%
	<b>TOTAL COMMUNITY DEV. DEPT PERSONNEL SERVICES</b>	<b>\$ 549,438</b>	<b>\$ 594,756</b>	<b>\$ 701,479</b>	<b>17.9%</b>

**Table 14: COMMUNITY DEVELOPMENT DEPARTMENT (Continued)**  
**General Fund 11 – Department 411**

11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT OPERATING SERVICES					
		ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5502	TREK FOR TRASH	\$ 1,022	\$ 3,000	\$ 3,000	0.0%
5510	OFFICE SUPPLIES	\$ 7,552	\$ 9,700	\$ 9,700	0.0%
5511	DATA PROCESSING	\$ 30,122	\$ 43,864	\$ 33,519	-23.6%
5512	BOOKS & MANUALS	\$ 36	\$ 200	\$ 200	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 5,361	\$ 7,200	\$ 7,200	0.0%
5514	TRAINING & SEMINARS	\$ 11,151	\$ 10,000	\$ 10,000	0.0%
5515	PRINTING & COPYING	\$ 3,350	\$ 1,000	\$ 1,000	0.0%
5516	REPORTING & RECORDING	\$ -	\$ 300	\$ 300	0.0%
5517	PROFESSIONAL SERVICES	\$ 99,647	\$ 74,500	\$ 95,000	27.5%
5518	POSTAGE	\$ 5,279	\$ 6,000	\$ 6,000	0.0%
5519	UTILITIES	\$ 2,491	\$ 6,000	\$ 6,000	0.0%
5520	ATTORNEY FEES	\$ 9,674	\$ 9,000	\$ 9,000	0.0%
5521	TELEPHONE EXPENSES	\$ 6,759	\$ 5,500	\$ 7,200	30.9%
5522	SUBSCRIPTIONS & DUES	\$ 1,237	\$ 1,850	\$ 1,850	0.0%
5523	INSURANCE & BONDS	\$ 9,880	\$ 10,800	\$ 10,800	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 2,801	\$ 2,500	\$ 3,000	20.0%
5525	BUILDING & GROUNDS MAINT.	\$ 464	\$ 350	\$ 350	0.0%
5527	FLEET MAINTENANCE	\$ 2,018	\$ 2,800	\$ 3,000	7.1%
5528	JANITORIAL SUPPLIES	\$ 4,213	\$ 4,000	\$ 4,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 900	\$ 1,100	\$ 1,500	36.4%
5531	TRAVEL EXPENSES	\$ 7,254	\$ 10,700	\$ 10,000	-6.5%
5534	TOOLS AND EQUIPMENT	\$ 366	\$ 800	\$ 800	0.0%
5536	SAFETY EQUIPMENT	\$ 1,176	\$ 800	\$ 800	0.0%
5547	LEASE PURCHASES (COPIER)	\$ 2,993	\$ 3,000	\$ 3,000	0.0%
5555	KENNEL FEES	\$ 28,845	\$ 35,000	\$ 35,000	0.0%
5558	NUISANCE REMOVAL	\$ -	\$ 35,000	\$ 10,000	-71.4%
5559	ANIMAL CONTROL OPER. EXPENSE	\$ 1,424	\$ 1,300	\$ 1,300	0.0%
5577	ECONOMIC DEVELOPMENT	\$ 27,680	\$ 17,541	\$ 20,000	14.0%
TOTAL COMMUNITY DEV. DEPT OPERATING SERVICES		\$ 273,695	\$ 303,805	\$ 293,519	-3.4%
11-411 GENERAL FUND - COMMUNITY DEVELOPMENT DEPT CAPITAL OUTLAY					
		ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5603	CAPITAL OUTLAY/TRUCKS (3)	\$ -	\$ 76,000	\$ -	-100.0%
5649	CAPITAL OUTLAY/HVAC UNITS (2)	\$ -	\$ 32,459	\$ -	-100.0%
TOTAL COMMUNITY DEV. DEPT CAPITAL OUTLAY		\$ -	\$ 108,459	\$ -	-100.0%
TOTAL EXPENSES					
		\$ 823,133	\$ 1,007,020	\$ 994,997	-1.2%
TOTAL COMMUNITY DEV. DEPT EXPENDITURES		\$ 823,133	\$ 1,007,020	\$ 994,997	-1.2%

# **PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION**

## **General Fund 11 – Department 412**

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### **MISSION**

The Fleet Maintenance Division is responsible for maintaining safe, reliable vehicles and equipment for all Village of Los Lunas Departments in the most cost efficient way without sacrificing the safety of the operator or public.

### **DESCRIPTION**

Services include oil changes, transmission service, tire replacement/ repair, tire rotation and balance, tune-ups, state inspections, major/ minor engine repairs and emergency towing. Staff personnel also maintain the heavy truck fleet utilized in the collection and disposal of refuse by the Solid Waste Division. Additional services include hydraulic, pneumatic, electrical and welding repairs.

Fleet Maintenance personnel maintain ASE certification in various heavy truck and automotive repair programs. This certification ensures the automotive technicians are qualified and trained to provide the highest possible level of vehicle and equipment repairs, while ensuring that the various departments' needs are met with the highest degree of courtesy and professionalism.

The vehicles are frequently serviced and kept safe and dependable for village employees. The police units need to be kept on the road, so they are serviced frequently and kept in good running order so that the Village can be served and protected better.

### **GOALS AND OBJECTIVES**

- To economically and efficiently maintain the equipment needed by all departments so that they have the tools necessary to perform their services.

Table 15 presents the Fiscal Year 2017-18 operating budget for the Fleet Maintenance Division.

**Table 15: PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION**  
**General Fund 11 – Department 412**

<b>11 GENERAL FUND</b>					
<b>412 PUBLIC WORKS DEPARTMENT - FLEET MAINTENANCE DIVISION</b>					
<b>11-412 GENERAL FUND - FLEET MAINTENANCE DIV. PERSONNEL SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5381	Fleet Maintenance Supervisor	\$ 43,331	\$ 47,998	\$ 52,318	9.0%
5382	Mechanic	\$ 30,997	\$ 30,897	\$ 33,677	9.0%
5383	Mechanic	\$ 30,896	\$ 30,896	\$ 33,677	9.0%
5384	Mechanic	\$ 40,793	\$ 40,767	\$ 44,436	9.0%
5499	OVERTIME	\$ 1,806	\$ 5,500	\$ 5,500	0.0%
		\$ 147,822	\$ 156,058	\$ 169,607	8.7%
5440	FICA EXPENSE	\$ 11,156	\$ 11,938	\$ 12,975	8.7%
5441	PERA EXPENSE	\$ 28,227	\$ 29,227	\$ 31,857	9.0%
5442	MEDICAL INS. EXPENSE	\$ 35,232	\$ 33,843	\$ 45,437	34.3%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,122	\$ 1,935	\$ 560	-71.1%
5444	WORKERS' COMP. INS. EXPENSE	\$ 7,034	\$ 10,889	\$ 11,834	8.7%
		\$ 82,771	\$ 87,833	\$ 102,663	16.9%
	<b>TOTAL FLEET MAINTENANCE DIV. PERSONNEL SERVICES</b>	<b>\$ 230,593</b>	<b>\$ 243,890</b>	<b>\$ 272,270</b>	<b>11.6%</b>
<b>11-412 GENERAL FUND - FLEET MAINTENANCE DIV. OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5505	RIO METRO MAINTENANCE & REPAIR EXPENSES	\$ 114,476	\$ 124,000	\$ 124,000	0.0%
5510	OFFICE SUPPLIES	\$ 1,799	\$ 3,000	\$ 3,000	0.0%
5511	DATA PROCESSING	\$ 6,993	\$ 13,222	\$ 16,523	25.0%
5512	BOOKS & MANUALS	\$ -	\$ 375	\$ 375	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 3,333	\$ 16,000	\$ 6,000	-62.5%
5514	TRAINING & SEMINARS	\$ 5,548	\$ 7,000	\$ 7,000	0.0%
5519	UTILITIES	\$ 9,282	\$ 10,500	\$ 10,500	0.0%
5521	TELEPHONE EXPENSES	\$ 3,569	\$ 3,200	\$ 3,200	0.0%
5523	INSURANCE & BONDS	\$ 4,956	\$ 5,500	\$ 5,500	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 16,690	\$ 32,000	\$ 32,000	0.0%
5527	FLEET MAINTENANCE	\$ 6,182	\$ 6,500	\$ 6,500	0.0%
5528	JANITORIAL SUPPLIES	\$ 1,559	\$ 2,500	\$ 2,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 2,529	\$ 2,500	\$ 2,500	0.0%
5531	TRAVEL EXPENSES	\$ -	\$ 2,500	\$ 2,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 20,873	\$ 15,000	\$ 15,000	0.0%
5536	SAFETY EQUIPMENT	\$ 2,284	\$ 2,800	\$ 2,800	0.0%
5537	CHEMICALS (CAR WASH DETERGENT)	\$ 2,095	\$ 2,500	\$ 2,500	0.0%
	<b>TOTAL FLEET MAINTENANCE DIV. OPERATING SERVICES</b>	<b>\$ 202,167</b>	<b>\$ 249,097</b>	<b>\$ 242,398</b>	<b>-2.7%</b>
<b>11-412 GENERAL FUND - FLEET MAINTENANCE DIV. CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5611	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
	<b>TOTAL FLEET MAINTENANCE DIV. CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 432,761</b>	<b>\$ 492,987</b>	<b>\$ 514,668</b>	<b>4.4%</b>
	<b>TOTAL FLEET MAINTENANCE DIV. EXPENDITURES</b>	<b>\$ 432,761</b>	<b>\$ 492,987</b>	<b>\$ 514,668</b>	<b>4.4%</b>

## **COMMUNITY SERVICES DEPARTMENT - CDWI GRANT**

### **General Fund 11 – Department 416 (Inactive)**

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#### **SUMMARY**

The Village of Los Lunas administers the DWI Program for all of Valencia County. Funding for the program comes from two grant sources: (1) “Local Driving While Intoxicated” (LDWI), and (2) “Community Driving While Intoxicated” (CDWI). The LDWI grant is accounted for as a Trust and Agency Fund, and provides the main source of funding for the DWI Program (see TRUST AND AGENCY FUND/COMMUNITY SERVICES DEPARTMENT: LDWI GRANT FUND). The CDWI grant is accounted for in the General Fund, and provides additional funding for expenditures associated with the DWI Program (see below). Both of these grants, and the DWI Program itself, are administered through the Village’s Community Services Department.

#### **MISSION**

To reduce the occurrence of drinking and driving including underage drinking in Valencia County through prevention/education, enforcement, adjudications, sanctions and treatment.

#### **DESCRIPTION**

(See TRUST AND AGENCY FUND/COMMUNITY SERVICES DEPARTMENT: LDWI GRANT FUND)

Table 16 presents the Fiscal Year 2017-18 operating budget for the Community Services Department: CDWI Grant. \*\*Please note the CDWI Grant was not pursued for Fiscal Year 2017-18 so funds are budgeted at zero.

**Table 16: COMMUNITY SERVICES DEPARTMENT - CDWI GRANT  
General Fund 11 – Department 416 (Inactive)**

<b>11 GENERAL FUND</b>					
<b>416 COMMUNITY SERVICES DEPARTMENT - C.D.W.I. GRANT FUNDS</b>					
<b>11-416 GENERAL FUND - COMMUNITY SERVICES - C.D.W.I. GRANT FUNDS OPERATING SERVICES</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5567	O.T. REIMB/LLPD PERSONNEL SERVICES	\$ -	\$ -	\$ -	0.0%
5572	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.0%
5596	GO BOND EXPENDITURES	\$ -	\$ -	\$ -	0.0%
5596	SUPPLIES	\$ -	\$ -	\$ -	0.0%
<b>TOTAL C.D.W.I. GRANT FUNDS OPERATING SERVICES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>11-416 GENERAL FUND - COMMUNITY SERVICES - C.D.W.I. GRANT FUNDS CAPITAL OUTLAY</b>					
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
	<b>SUB ACCOUNT NAME</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
5660	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
<b>TOTAL C.D.W.I. GRANT FUNDS CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL C.D.W.I. GRANT FUNDS EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Table 17 presents the total General Fund expenditures for Fiscal Year 2017-18.

**Table 17: TOTAL GENERAL FUND EXPENDITURES**

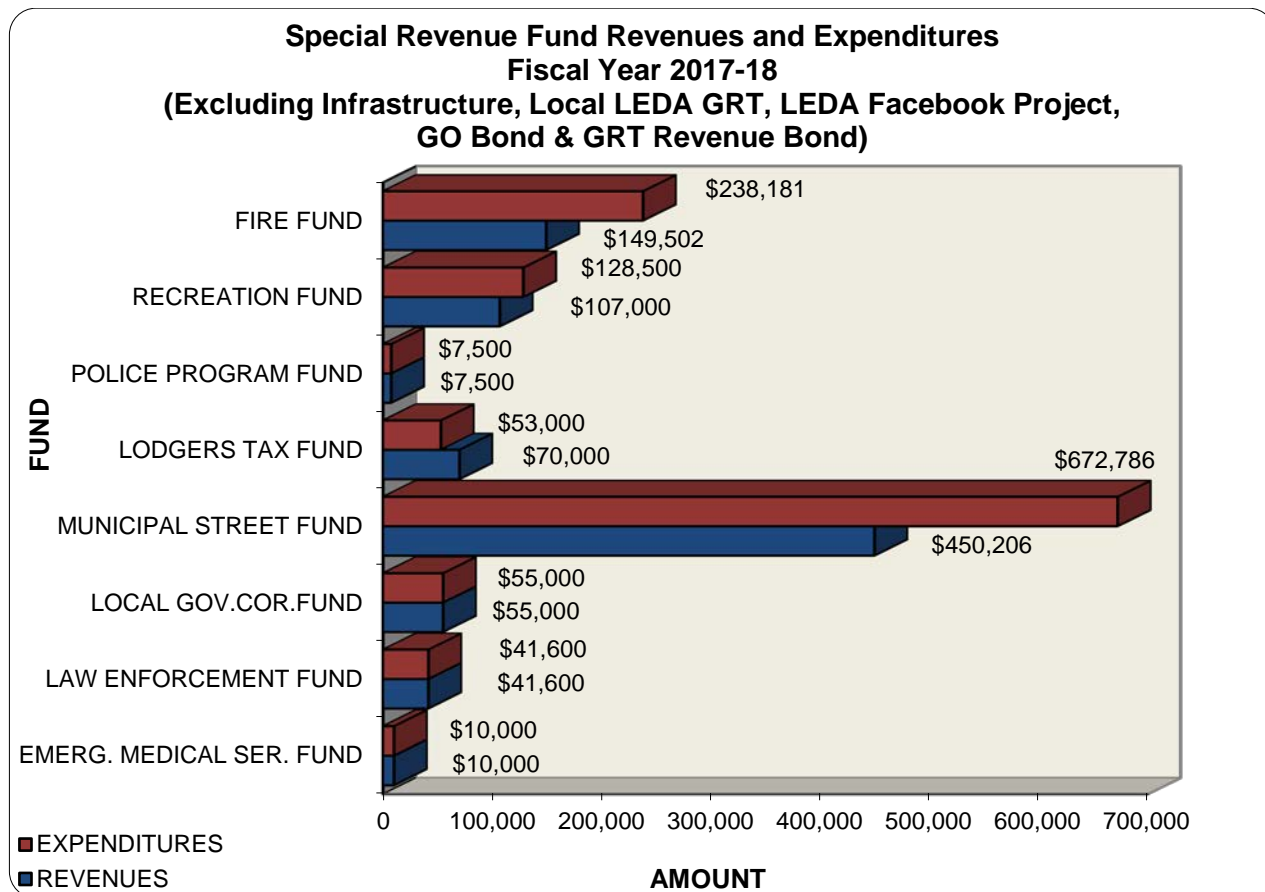
			<b>ADJUSTED</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>	<b>%CHANGE</b>
		<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 13,368,276</b>	<b>\$ 21,652,590</b>	<b>\$ 19,009,503</b>	<b>-12.2%</b>

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## SPECIAL REVENUE FUNDS

**Graph 4: Special Revenue Fund Revenues and Expenditures**



## LOCAL LEDA GRT FUND

### Special Revenue Fund 15

#### SUMMARY

The purpose of the Local LEDA GRT Fund is to manage the Village contribution according to the Project Participation Agreement (PPA) entered into with Greater Kudu, LLC (Facebook) pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400. In addition, in accordance with Resolution 16-36, Section 3, Local LEDA revenue generated from dedicated gross receipts tax increments may be used for water and sewer infrastructure improvements associated with the new data center construction project in Los Lunas.

Table 18 presents the Fiscal Year 2017-18 operating budget for the Local LEDA GRT Fund.

**Table 18: LOCAL LEDA GRT FUND 15**

15 LOCAL LEDA GRT FUND					
		ADJUSTED			
ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
399-4099	TRANSFER REVENUE FROM GENERAL FUND	\$ -	\$ -	\$ 3,234,222	100.0%
TOTAL LOCAL LEDA GRT FUND REVENUES		\$ -	\$ -	\$ 3,234,222	100.0%
15 LOCAL LEDA GRT EXP. BUDGET					
		ADJUSTED			
SUB ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5584	LOCAL LEDA GRT PROJECT EXPENSE	\$ -	\$ -	\$ 3,751,325	100.0%
401	TOTAL LOCAL LEDA GRT FUND EXPENDITURES	\$ -	\$ -	\$ 3,751,325	100.0%

## LODGERS TAX FUND

### Special Revenue Fund 16

#### MISSION

To increase and create economic development through advertising, publicizing and promoting tourist-related attractions, events and facilities within the Village.

#### DESCRIPTION

The Lodgers Tax Fund is supported by a lodgers tax (occupancy tax) of four percent (4%), which is borne by persons using commercial lodging accommodations.

#### GOALS AND OBJECTIVES

- Bring visitors to the Village of Los Lunas by advertising, publicizing and promoting tourist-related attractions, events and facilities within the Village.
- Support local businesses and community events that fulfill the mission and purpose of the Lodgers Tax Fund.

Table 19 presents the Fiscal Year 2017-18 operating budget for the Lodgers Tax Fund.

**Table 19: LODGERS TAX FUND 16**

16 LODGERS TAX FUND					
		ADJUSTED		APPROVED	%CHANGE
ACCOUNT NAME		ACTUAL	BUDGET		
		2015/2016	2016/2017	2017/2018	
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
310-4131	LODGERS TAX REVENUE	\$ 60,446	\$ 61,375	\$ 70,000	14.1%
TOTAL LODGERS TAX FUND REVENUES		\$ 60,446	\$ 61,375	\$ 70,000	14.1%
16 LODGERS TAX EXP. BUDGET					
		ADJUSTED		APPROVED	%CHANGE
SUB ACCOUNT NAME		ACTUAL	BUDGET		
		2015/2016	2016/2017	2017/2018	
5584	PROMOTIONAL EXPENSES	\$ 5,115	\$ 45,000	\$ 45,000	0.0%
5585	SUPPORT SERVICES	\$ 7,603	\$ 8,000	\$ 8,000	0.0%
401	TOTAL LODGERS TAX FUND EXPENDITURES	\$ 12,718	\$ 53,000	\$ 53,000	0.0%

# MUNICIPAL STREET IMPROVEMENT FUND

## Special Revenue Fund 17

### MISSION

Gasoline tax revenues are intended for construction, reconstruction, resurfacing or other improvement or maintenance of public streets and sidewalks, including right-of-way materials acquisition. In addition, these revenues can be designated to purchase industrial equipment employed to perform route maintenance within streets and right-of-way.

### DESCRIPTION

The Municipal Street Improvement fund is funded solely by revenues generated from gasoline taxes.

### GOALS AND OBJECTIVES

- To provide high quality street and sidewalk improvements throughout the Village in the most cost effective and efficient manner possible.

Table 20 presents the Fiscal Year 2017-18 operating budget for the Municipal Street Improvement Fund.

**Table 20: MUNICIPAL STREET IMPROVEMENT FUND 17**

17 MUNICIPAL STREET IMPROVEMENT FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
306-4060	MUNICIPAL STREET FUND INTEREST	\$ 132	\$ 206	\$ 206	0.0%
340-4013	GAS TAX 1 CENT	\$ 212,681	\$ 210,725	\$ 200,000	-5.1%
340-4113	GASOLINE	\$ 270,005	\$ 300,000	\$ 250,000	-16.7%
	<b>TOTAL MUNICIPAL STREET IMPROVEMENT FUND REVENUES</b>	<b>\$ 482,819</b>	<b>\$ 510,931</b>	<b>\$ 450,206</b>	<b>-11.9%</b>
17 MUNICIPAL STREET IMPROVEMENT FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5547	LEASE PURCHASE SWEEPERS AND TRUCKS	\$ 40,288	\$ 41,818	\$ 41,817	0.0%
5556	HWY RIGHT-OF-WAY/SIDEWALK REPAIRS	\$ 189,784	\$ 200,000	\$ 200,000	0.0%
5615	CAPITAL OUTLAY/DUMP TRUCK	\$ -	\$ -	\$ 240,000	100.0%
5635	DEBT SERVICE - LUNA HILLS	\$ 192,498	\$ 190,969	\$ 190,969	0.0%
	<b>TOTAL MUNICIPAL STREET IMPROVEMENT FUND EXPENDITURES</b>	<b>\$ 422,570</b>	<b>\$ 432,787</b>	<b>\$ 672,786</b>	<b>55.5%</b>

# LEDA FACEBOOK PROJECT FUND

## Special Revenue Fund 18

### SUMMARY

The purpose of the LEDA Facebook Project Fund is to manage the State LEDA Funds funneled through the Village as the fiscal agent and project manager pursuant to the Local Economic Development Act (LEDA) and Village-adopted Ordinances No.'s 322 and 400 and Intergovernmental Agreement (IGA) between the Village and the State of New Mexico Economic Development Department. In addition, the State LEDA Funds may be used for certain expenditures for water and sewer infrastructure improvements and water rights acquisition in support of the new data center construction project in Los Lunas.

Table 21 presents the Fiscal Year 2017-18 operating budget for the LEDA Facebook Project Fund.

**Table 21: LEDA FACEBOOK PROJECT FUND 18**

18 LEDA FACEBOOK PROJECT FUND					
		ADJUSTED			
ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
303-4000	LEDA FACEBOOK FUNDS	\$ -	\$ 3,333,333	\$ -	-100.0%
TOTAL LEDA FACEBOOK PROJECT REVENUES		\$ -	\$ 3,333,333	\$ -	-100.0%
18 LEDA FACEBOOK PROJECT FUND EXP. BUDGET					
		ADJUSTED			
SUB ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5649	LEDA FACEBOOK CAPITAL EXPENSE	\$ -	\$ 3,333,333	\$ 3,333,333	0.0%
401	TOTAL LEDA FACEBOOK PROJECT FUND EXPENDITURES	\$ -	\$ 3,333,333	\$ 3,333,333	0.0%

## FIRE FUND

### Special Revenue Fund 21

#### MISSION

To protect our community through excellence in service

#### DESCRIPTION

To have a safe, educated and effective customer-driven organization that provides a well-balanced, performance-driven service to a changing community.

#### GOALS AND OBJECTIVES

- Recruit value-driven people for a combination department.
- Provide clear and consistent leadership by developing current and future leaders.
- Strive to provide a safer and healthier community that understands how its fire department functions.
- Pursue adequate equipment to meet the ever-changing community needs.
- Performance based on measurement of quality, effectiveness, efficiency, and competence with an emphasis on the safety and welfare of citizens and department personnel.
- Establish fire and life safety evaluations of public occupancies.

Table 22 presents the Fiscal Year 2017-18 operating budget for the Fire Fund.

**Table 22: FIRE FUND 21**

21 FIRE FUND					
		ACTUAL		ADJUSTED	
ACCOUNT NAME		BUDGET	APPROVED	%CHANGE	
		2015/2016	2016/2017	2017/2018	
305-4006	STATE ALLOTMENT	\$ 155,704	\$ 159,300	\$ 149,502	-6.2%
305-4009	STATE FIRE MARSHAL COMMUNICATION GRANT	\$ 77,973	\$ 62,689	\$ -	-100.0%
<b>305</b>	<b>TOTAL FIRE FUND REVENUES</b>	<b>\$ 233,677</b>	<b>\$ 221,989</b>	<b>\$ 149,502</b>	<b>-32.7%</b>
21 FIRE FUND EXP. BUDGET					
		ACTUAL		ADJUSTED	
SUB ACCOUNT NAME		BUDGET	APPROVED	%CHANGE	
		2015/2016	2016/2017	2017/2018	
5506	FIRE PROTECTION GRANT/SCBA'S	\$ 77,973	\$ -	\$ -	0.0%
5523	INSURANCE & BONDS	\$ 42,629	\$ 42,751	\$ 42,751	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 11,300	\$ 10,000	\$ 10,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 60,921	\$ 65,639	\$ 144,633	120.3%
5666	CAPITAL OUTLAY/DISPATCH REPEATER	\$ -	\$ 62,689	\$ -	-100.0%
5675	FIRE TRUCK PRINCIPAL-INTEREST DUE	\$ 40,854	\$ 40,910	\$ 40,797	-0.3%
<b>405</b>	<b>TOTAL FIRE FUND EXPENDITURES</b>	<b>\$ 233,677</b>	<b>\$ 221,989</b>	<b>\$ 238,181</b>	<b>7.3%</b>

## RECREATION FUND

### Special Revenue Fund 22

#### MISSION

To provide quality recreation activities for youth and adults within the Village of Los Lunas and surrounding areas.

#### DESCRIPTION

The recreation division plans the annual holiday festivities for Christmas, 4th of July, and Haunted House. Softball, basketball and volleyball leagues are also planned throughout the year. The purchase of recreation equipment is also funded from this fund.

#### GOALS AND OBJECTIVES

- To continue to expand and improve upon holiday festivities every year.
- To continually expand and improve the Village recreation division by ensuring that all equipment is in working order, and replacing obsolete equipment.
- To continue to provide quality programs for both youth and adults.

Table 23 presents the Fiscal Year 2017-18 operating budget for the Recreation Fund.

**Table 23: RECREATION FUND 22**

22 RECREATION FUND					
	ACCOUNT NAME	ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
307-4130	LEAGUE FEE REVENUES	\$ 28,334	\$ 45,000	\$ 45,000	0.0%
307-4132	SPECIAL ACTIVITIES REVENUES	\$ 63,318	\$ 50,000	\$ 50,000	0.0%
307-4134	SENIOR OLYMPICS PROGRAM REVENUES	\$ 3,434	\$ 5,000	\$ 5,000	0.0%
307-4135	DANCE FEE REVENUES	\$ 14,504	\$ -	\$ -	0.0%
353-4010	GROSS RECEIPT TAXES	\$ 7,516	\$ 7,000	\$ 7,000	0.0%
<b>307</b>	<b>TOTAL RECREATION FUND REVENUES</b>	<b>\$ 117,106</b>	<b>\$ 107,000</b>	<b>\$ 107,000</b>	<b>0.0%</b>
22 RECREATION FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5500	GROSS RECEIPT TAXES	\$ 6,763	\$ 7,000	\$ 7,000	0.0%
5510	OFFICE SUPPLIES	\$ 4,839	\$ 5,500	\$ 5,500	0.0%
5548	SPECIAL EVENTS	\$ 40,289	\$ 46,000	\$ 46,000	0.0%
5553	RECREATION PROGRAMS/CONTRACTS	\$ 24,742	\$ 40,000	\$ 30,000	-25.0%
5557	DANCE PROGRAM EXPENSE	\$ -	\$ -	\$ -	0.0%
5559	SENIOR OLYMPICS PROGRAM EXPENSES	\$ 2,838	\$ 5,000	\$ 5,000	0.0%
5671	CAPITAL OUTLAY/PARK IMPROVEMENTS & RECREATION EQUIPMENT	\$ 9,342	\$ 15,000	\$ 35,000	133.3%
<b>410</b>	<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>\$ 88,814</b>	<b>\$ 118,500</b>	<b>\$ 128,500</b>	<b>8.4%</b>

## POLICE PROGRAM FUND

### Special Revenue Fund 23

#### SUMMARY

The Police Program Fund is used to account for revenues and expenditures associated with the Cops for Kids and Kids Winter Ball programs and activities.

Table 24 presents the Fiscal Year 2017-18 operating budget for the Police Program Fund.

**Table 24: POLICE PROGRAM FUND 23**

23 POLICE PROGRAM FUND					
ACCOUNT NAME		ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2015/2016	BUDGET	2017/2018	
			2016/2017		
4044	COPS FOR KIDS PROGRAM REVENUE	\$ 9,972	\$ 10,000	\$ 7,500	-25.0%
385	TOTAL POLICE PROGRAM FUND REVENUES	\$ 9,972	\$ 10,000	\$ 7,500	-25.0%
23 POLICE PROGRAM FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2015/2016	BUDGET	2017/2018	
			2016/2017		
5710	COPS FOR KIDS/WINTER BALL	\$ 7,731	\$ 10,000	\$ 7,500	-25.0%
404	TOTAL POLICE PROGRAM FUND EXPENDITURES	\$ 7,731	\$ 10,000	\$ 7,500	-25.0%



## INFRASTRUCTURE FUND

### Special Revenue Fund 25

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#### MISSION

To continue to upgrade transportation infrastructure within the community by improving Village streets, bicycle routes and pedestrian mobility.

#### DESCRIPTION

The Infrastructure Fund is funded primarily from Village-imposed gross receipts taxes. The Village has imposed a 1/4% Special Municipal Gross Receipts Tax and 1/4% Municipal Infrastructure Gross Receipts Tax and dedicated them to this fund. [Note: 1/8 was added by special election during fiscal year 2001. It became effective on 1/1/2002.] The Village Council approved the change in the dedication of 1/16th of 1 percent to provide for property acquisition. State Highway Cooperative funding is also utilized in this fund.

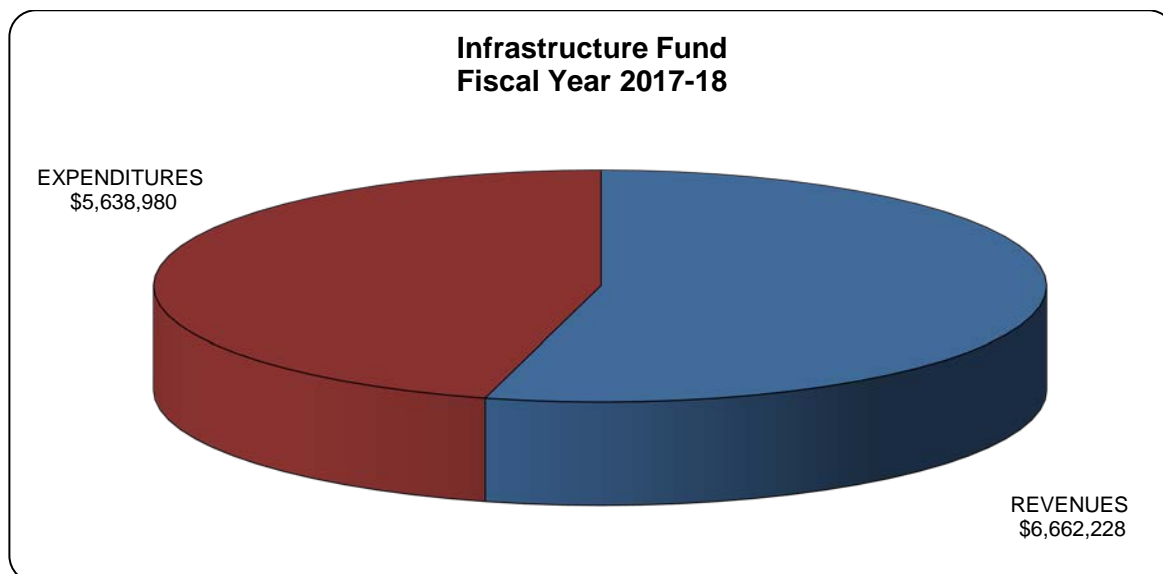
#### GOALS AND OBJECTIVES

- To continue to increase funding to repair and repave streets, parking lots and utility infrastructure.

Chart 6 presents the Fiscal Year 2017-18 expenditures and revenues for the Infrastructure Fund.

Table 25 presents the Fiscal Year 2017-18 operating budget for the Infrastructure Fund.

#### **Chart 6: Infrastructure Fund 25**



## Table 25: INFRASTRUCTURE FUND 25

25 INFRASTRUCTURE FUND					
	ACCOUNT NAME	ACTUAL		ADJUSTED	%CHANGE
		BUDGET		APPROVED	
		2015/2016	2016/2017	2017/2018	
305-4140	HIGHWAY CO-OP	\$ 305,000	\$ 85,000	\$ 85,000	0.0%
306-4060	INTEREST REVENUES	\$ -	\$ 1,000	\$ 1,000	0.0%
319-4005	HSIP NMDOT NM 6/NM 47 INTERSECTION PROJECT	\$ 150,699	\$ 471,000	\$ 371,000	-21.2%
320-4143	1/4% SPEC GROSS RECEIPTS TAX	\$ 1,132,850	\$ 1,099,388	\$ 1,464,181	33.2%
320-4144	1/8%MUNICIPAL SPEC GRT TAX & NEW 1/8% GRT	\$ 980,458	\$ 976,621	\$ 1,335,645	36.8%
323-4005	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ 34,216	\$ 2,200,000	\$ 2,150,000	-2.3%
323-4006	NMDOT I-25 BEAUTIFICATION PHASE II	\$ -	\$ 12,000	\$ 73,440	512.0%
323-4007	NMDOT NM 6 RIVER PARK TURN LANE	\$ -	\$ 24,000	\$ -	-100.0%
323-4008	NMDOT LOS LENTES SE/TRANSPORTATION	\$ -	\$ 8,000	\$ 142,000	1675.0%
323-4009	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ -	\$ 16,000	\$ 614,962	3743.5%
324-4005	GRANT MAP REVENUE	\$ 150,000	\$ 280,000	\$ 200,000	-28.6%
344-4009	LEGISLATIVE APPROPRIATION	\$ -	\$ 325,000	\$ 225,000	-30.8%
347-4146	STP-E INTERCHANGE BEAUTIFICATION PROJECT	\$ 139,265	\$ -	\$ -	0.0%
TOTAL INFRASTRUCTURE FUND REVENUES		\$ 2,892,488	\$ 5,498,009	\$ 6,662,228	21.2%
25 INFRASTRUCTURE FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL		ADJUSTED	%CHANGE
		BUDGET		APPROVED	
		2015/2016	2016/2017	2017/2018	
5556	OPERATING EXPENSE/HIGHWAY RIGHT OF WAY	\$ 158,395	\$ 100,000	\$ 250,000	150.0%
5612	PARKING LOT/DRAINAGE IMPROVEMENTS	\$ 161,443	\$ 250,000	\$ 250,000	0.0%
5622	HSIP NM 6/NM 47 INTERSECTION PROJECT	\$ 144,306	\$ 471,000	\$ 371,000	-21.2%
5628	STP-E INTERCHANGE BEAUTIFICATION PHASE II	\$ 1,200,108	\$ 15,000	\$ 85,000	466.7%
5634	NM 6/NM 314 DECEL LANE	\$ -		\$ 320,000	100.0%
5641	RIGHT OF WAY IMPROVEMENTS	\$ 383,897	\$ 325,000	\$ 125,000	-61.5%
5642	NM 314 IMPROVEMENTS GAP PROJECT	\$ 607,665	\$ -	\$ -	0.0%
5653	HSIP NM 47 @ APPALOOSA SAFETY ENHANCEMENTS	\$ 28,019	\$ -	\$ -	0.0%
5653	DON PASQUAL REHAB PROJECT	\$ -		\$ 918,000	100.0%
5654	HIGHWAY CO-OP/PANDA ROAD	\$ 492,983	\$ 113,333	\$ 113,333	0.0%
5656	STP-E NM 314 PEDESTRIAN IMPROVEMENTS	\$ 41,440	\$ 2,122,600	\$ 1,922,600	-9.4%
5657	NMDOT NM 6 RIVER PARK TURN LANE	\$ -	\$ 30,000	\$ -	-100.0%
5665	MAP REVENUE/NM 6 DRAINAGE	\$ 241,481	\$ 488,244	\$ 225,000	-53.9%
5669	NMDOT LOS LENTES SE/TRANSPORTATION	\$ -	\$ 10,000	\$ 165,562	1555.6%
5675	NMDOT E-W CORRIDOR ROW ACQUISITION	\$ -	\$ 20,000	\$ 718,485	3492.4%
5689	LEGISLATIVE APPROPRIATION/CAMELOT ROAD EXTENSION	\$ -	\$ 325,000	\$ 175,000	-46.2%
406	TOTAL STREETS DEPARTMENT	\$ 3,459,737	\$ 4,270,177	\$ 5,638,980	32.1%
5612	PARKING LOT/DRAINAGE IMPROVEMENTS		\$ -	\$ -	0.0%
401	TOTAL ADMINISTRATION DEPARTMENT	\$ -	\$ -	\$ -	0.0%
TOTAL INFRASTRUCTURE FUND EXPENDITURES		\$ 3,459,737	\$ 4,270,177	\$ 5,638,980	32.1%

## LOCAL GOVERNMENT CORRECTION FUND

### Special Revenue Fund 26

#### MISSION

Corrections fees are intended to offset correction and detention costs per New Mexico Statutory requirements.

#### DESCRIPTION

A \$10.00 Correction fee is assessed for each criminal offense filed in Municipal Court. Correction fee revenues offset the necessity for General Fund totally supporting the cost for care and housing of adults and juveniles.

#### GOALS AND OBJECTIVES

Corrections fees will continue to offset total detention service costs.

Table 26 presents the Fiscal Year 2017-18 operating budget for the Local Government Correction Fund.

**Table 26: LOCAL GOVERNMENT CORRECTION FUND 26**

26 LOCAL GOV. CORRECTION FUND					
	ACCOUNT NAME	ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
306-4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
360-4150	CORRECTION FEES	\$ 37,923	\$ 45,000	\$ 55,000	22.2%
	<b>TOTAL LOCAL GOV. CORRECTION FUND REVENUES</b>	<b>\$ 37,923</b>	<b>\$ 45,000</b>	<b>\$ 55,000</b>	<b>22.2%</b>
26 LOCAL GOV. CORRECTION FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
5575	PRISONER MEDICAL/DETENTION CHG	\$ 48,408	\$ 45,000	\$ 55,000	22.2%
<b>402</b>	<b>TOTAL LOCAL GOV. CORRECTION FUND EXPENDITURES</b>	<b>\$ 48,408</b>	<b>\$ 45,000</b>	<b>\$ 55,000</b>	<b>22.2%</b>

# LAW ENFORCEMENT PROTECTION FUND

## Special Revenue Fund 27

### MISSION

The New Mexico Enforcement Protection Fund (LEPF) is a legislative established fund that accumulates fees generated from insurance corporations in New Mexico and annually distributes the funds to New Mexico law enforcement agencies annually to assist in police equipment/training cost.

### DESCRIPTION

LEPF funds are distributed under a formula based on jurisdictional population and number of certified police officers in the law enforcement agency serving that jurisdiction.

### GOALS AND OBJECTIVES

To utilize LEPF funds to the best advantage of the Village and Los Lunas Police Department.

Table 27 presents the Fiscal Year 2017-18 operating budget for the Law Enforcement Protection Fund.

**Table 27: LAW ENFORCEMENT PROTECTION FUND 27**

27 LAW ENFORCEMENT PROTECTION FUND					
ACCOUNT NAME		ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
305-4006	STATE ALLOTMENT	\$ 41,600	\$ 41,600	\$ 41,600	0.0%
<b>305</b>	<b>TOTAL LAW ENFORCEMENT PROTECTION FUND REVENUES</b>	<b>\$ 41,600</b>	<b>\$ 41,600</b>	<b>\$ 41,600</b>	<b>0.0%</b>
27 LAW ENFORCEMENT PROTECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
5659	CAPITAL OUTLAY/POLICE EQUIPMENT	\$ 38,151	\$ 41,600	\$ 41,600	0.0%
<b>404</b>	<b>TOTAL LAW ENFORCEMENT PROTECTION FUND EXPENDITURES</b>	<b>\$ 38,151</b>	<b>\$ 41,600</b>	<b>\$ 41,600</b>	<b>0.0%</b>

# G.R.T. REVENUE BOND SERIES 2016 ACQUISITION FUND

(Inactive)

## Special Revenue Fund 33

### SUMMARY

The Gross Receipts Tax (G.R.T.) Revenue Bond Series 2016 Acquisition Fund was established to track expenditures for the purpose of acquiring, purchasing, improving, and rehabilitating land for governmental purposes, specifically, the purchase of the Monte Vista/El Molino property for the School of Dreams Academy (SODA) project. The project has now been completed. Therefore, the fund is inactive and no revenues or expenditures are budgeted in Fiscal Year 2017-18.

Table 28 presents the Fiscal Year 2017-18 operating budget for the G.R.T. Revenue Bond Series 2016 Acquisition Fund.

**Table 28: G.R.T. REVENUE BOND SERIES 2016 ACQUISITION FUND 33**

33 G.R.T. REVENUE BOND SERIES 2016 ACQUISITION FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
4060	SERIES 2016 GRT REV BOND INTEREST	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3500	SERIES 2016 GRT REV BOND PROCEEDS	\$ 4,270,390	\$ 4,900,000	\$ -	-100.0%
397	TOTAL PROCEEDS	\$ 4,270,390	\$ 4,900,000	\$ -	-100.0%
	TOTAL G.R.T. REVENUE BOND SERIES 2016 ACQ. FUND REVENUES	\$ 4,270,390	\$ 4,900,000	\$ -	-100.0%
33 G.R.T. REVENUE BOND 2016 ACQ. FUND EXP. BUDGET					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5660	BOND ISSUANCE EXPENSE	\$ 117,371	\$ -	\$ -	0.0%
5669	CAPITAL OUTLAY/PROPERTY ACQUISITION & INFRASTRUCTURE	\$ 2,595,461	\$ 4,900,000	\$ -	-100.0%
401	TOTAL CAPITAL OUTLAY	\$ 2,712,833	\$ 4,900,000	\$ -	-100.0%
	TOTAL G.R.T. REVENUE BOND 2016 ACQ. FUND EXPENDITURES	\$ 2,712,833	\$ 4,900,000	\$ -	-100.0%

# GO BOND SERIES 2016 FIRE STATION BUILDING FUND

## Special Revenue Fund 35

### SUMMARY

The GO Bond Series 2016 Fire Station Building Fund contains the bond proceeds of \$5.795 million associated with the August 2016 GO Bond issuance. This fund illustrates fiscal expenditures pertaining to providing fire protection including purchasing, providing, enlarging, and improving fire protection apparatus, equipment, and facilities, specifically, the construction of Fire Station 2.

Table 29 presents the Fiscal Year 2017-18 operating budget for the GO Bond Series 2016 Fire Station Building Fund.

**Table 29: GO BOND SERIES 2016 FIRE STATION BUILDING FUND 35**

35 GO BOND SERIES 2016 FIRE STATION BUILDING FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
4060	SERIES 2016 GO BOND INTEREST	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3500	SERIES 2016 GO BOND PROCEEDS	\$ -	\$ 5,997,000	\$ -	-100.0%
397	TOTAL PROCEEDS	\$ -	\$ 5,997,000	\$ -	-100.0%
TOTAL GO BOND SERIES 2016 FIRE STATION BUILDING FUND REVENUES		\$ -	\$ 5,997,000	\$ -	-100.0%
35 GO BOND SERIES 2016 FIRE STATION BUILDING FUND EXP. BUDGET					
			ADJUSTED		
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5571	BOND ISSUANCE EXPENSE	\$ -	\$ 90,000	\$ -	-100.0%
5683	CAPITAL OUTLAY/FIRE STATION BUILDING CONSTRUCTION	\$ -	\$ 5,997,000	\$ 5,479,161	-8.6%
405	TOTAL EXPENDITURES	\$ -	\$ 6,087,000	\$ 5,479,161	-10.0%
TOTAL GO BOND SERIES 2016 FIRE STAT. BUILD. FUND EXPENDITURES		\$ -	\$ 6,087,000	\$ 5,479,161	-10.0%

# EMERGENCY MEDICAL SERVICE FUND

## Special Revenue Fund 39

### MISSION

To protect our community through excellence in service

### DESCRIPTION

The professional staff of the Los Lunas Emergency Medical Services (EMS) is committed to delivering patient responsive emergency and non-emergency pre-hospital care to the citizens of Los Lunas and the surrounding communities through provision of a medically sophisticated advanced life support system. The principles determining the success of our mission include compassionate technical excellence combined with operational and fiscal efficiency.

### GOALS AND OBJECTIVES

- Provide the highest quality of patient care and customer service.
- Preserve the rights and dignity of all patients.
- Be role models as health care professionals to those with whom we interact.
- Properly maintain all equipment to assure reliability, performance and extended life expectancy.

Table 30 presents the Fiscal Year 2017-18 operating budget for the Emergency Medical Service Fund.

**Table 30: EMERGENCY MEDICAL SERVICE FUND 39**

39 EMERGENCY MEDICAL SERVICE FUND					
		ACTUAL		ADJUSTED	
ACCOUNT NAME		BUDGET		APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
305-4006	STATE ALLOTMENT	\$ 63,920	\$ 10,000	\$ 10,000	0.0%
TOTAL EMERGENCY MEDICAL SERVICE FUND REVENUES		\$ 63,920	\$ 10,000	\$ 10,000	0.0%
39 EMERGENCY MEDICAL SERVICE FUND EXP. BUDGET					
		ACTUAL		ADJUSTED	
SUB ACCOUNT NAME		BUDGET		APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5505	EQUIP/OPERATING EXPENSE	\$ 9,810	\$ 10,000	\$ 10,000	0.0%
5631	CAPITAL OUTLAY/AMBULANCE	\$ 54,110	\$ -	\$ -	0.0%
405	TOTAL EMERGENCY MEDICAL SERVICE FUND EXPENDITURES	\$ 63,920	\$ 10,000	\$ 10,000	0.0%

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## ENTERPRISE FUNDS

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### SUMMARY

The following charts summarize the Village's Enterprise Funds. Revenues are generated from three services: (1) Waste Water Treatment Plant, (2) Water/Sewer, and (3) Solid Waste.

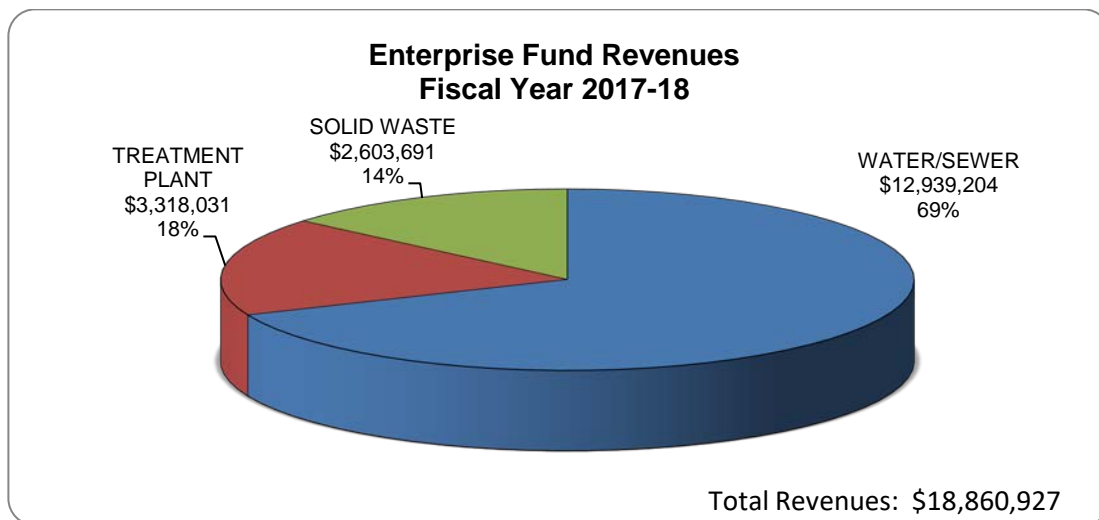
### REVENUES

Chart 7 reflects the revenues generated from these three services provided to the residents of the Village of Los Lunas.

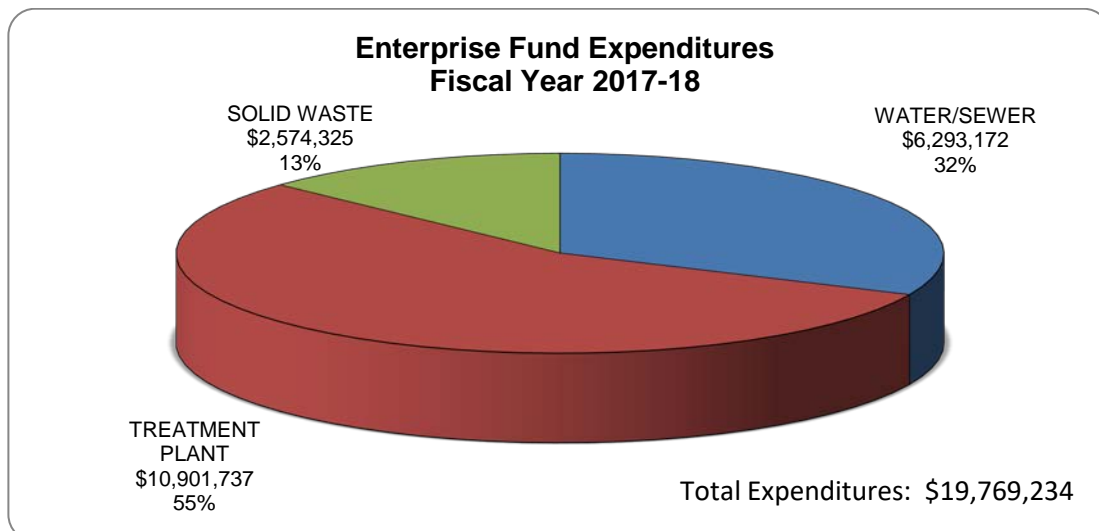
### EXPENDITURES

Chart 8 reflects the expenditures for the operations of these three services performed by the Village of Los Lunas. Graphs 5 and 6 present the expenditures for the Water/Sewer Fund and Solid Waste Fund, respectively, for Fiscal Year 2017-18.

### Chart 7: Enterprise Fund Revenues

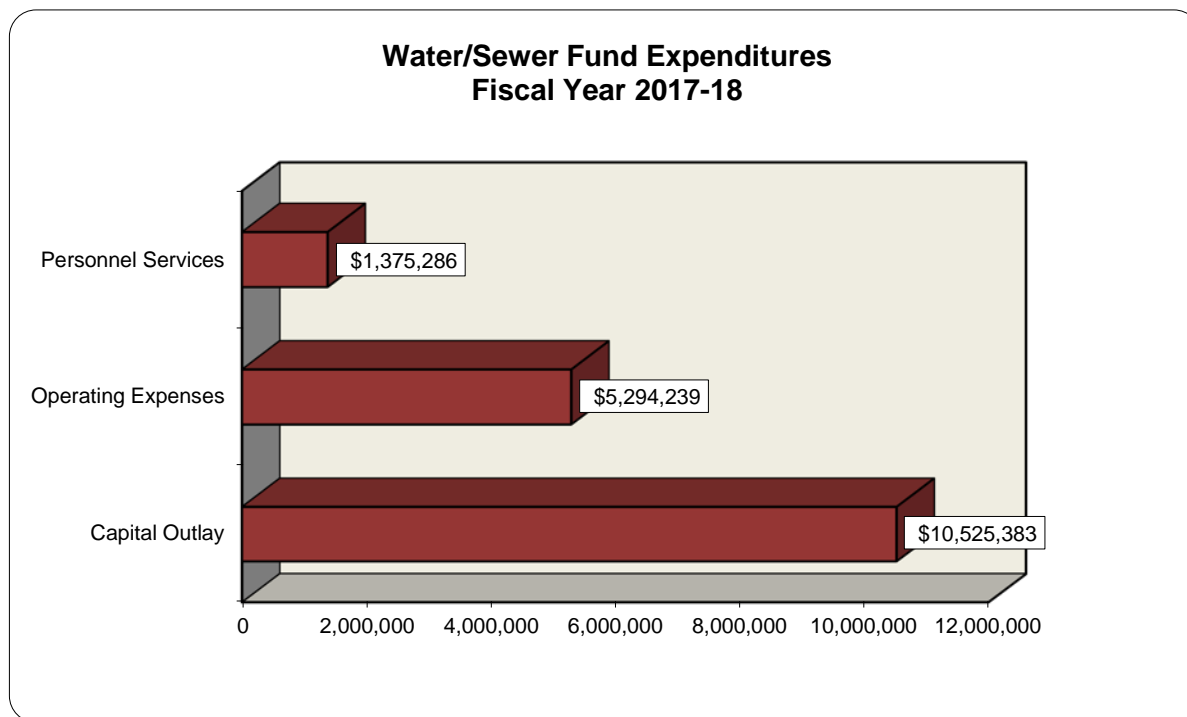


### Chart 8: Enterprise Fund Expenditures



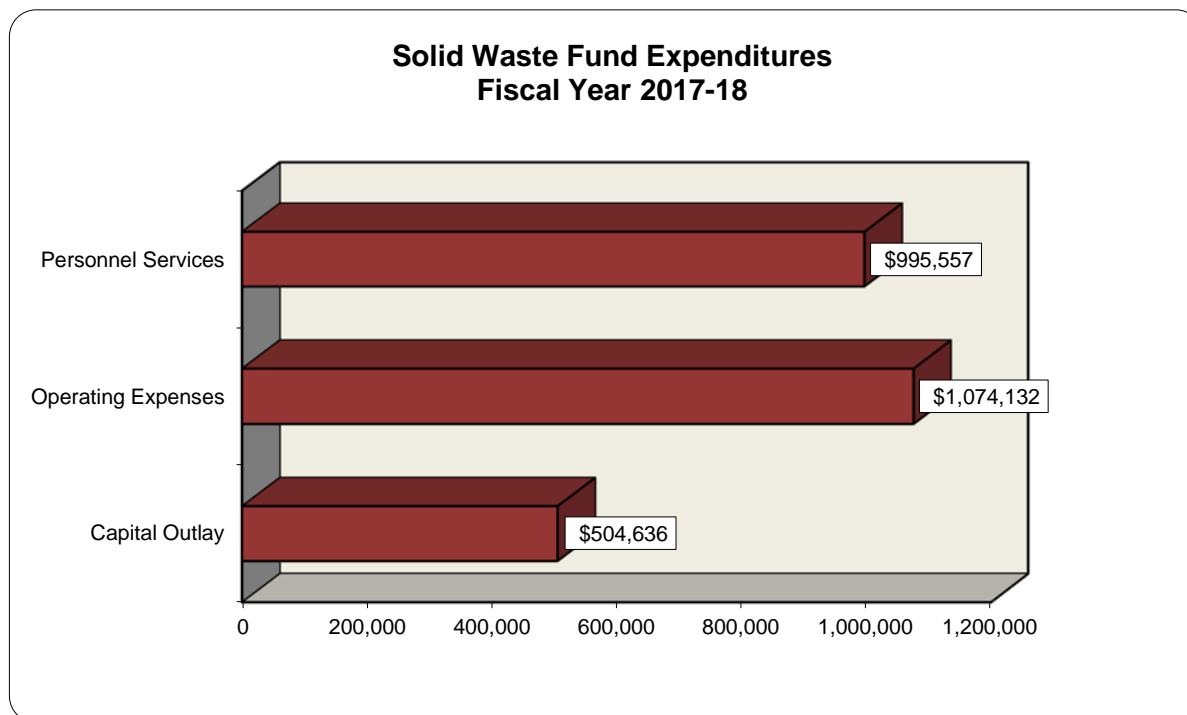
## Graph 5: Water/Sewer Fund Expenditures

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## Graph 6: Solid Waste Fund Expenditures

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## Table 31: WATER/SEWER FUND REVENUES

41 WATER/SEWER FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
4060	INTEREST REVENUES	\$ 28,887	\$ 2,500	\$ 2,500	0.0%
4062	METER DEPOSIT INTEREST	\$ 117	\$ 100	\$ 100	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ 29,004</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>0.0%</b>
4010	SALES	\$ 2,971,363	\$ 2,760,000	\$ 2,880,438	4.4%
4020	CONNECTION FEES	\$ 16,443	\$ 15,000	\$ 15,000	0.0%
4030	PENALTIES	\$ 31,242	\$ 30,000	\$ 20,000	-33.3%
4080	SEWER IMPACT FEES	\$ 81,773	\$ 40,000	\$ 50,000	25.0%
<b>351</b>	<b>TOTAL SEWER SALES &amp; SERVICE</b>	<b>\$ 3,100,821</b>	<b>\$ 2,845,000</b>	<b>\$ 2,965,438</b>	<b>4.2%</b>
4010	SALES	\$ 3,641,501	\$ 3,217,322	\$ 4,171,423	29.7%
4020	CONNECTION FEES	\$ 69,978	\$ 65,000	\$ 65,000	0.0%
4025	WATER RIGHTS INCOME	\$ 118,566	\$ 100,000	\$ 100,000	0.0%
4030	PENALTIES	\$ 40,702	\$ 46,662	\$ 36,000	-22.8%
4050	NSF CK CHG/OTHER MISC	\$ 3,704	\$ 3,500	\$ 3,500	0.0%
4080	WATER IMPACT FEES	\$ 56,732	\$ 47,726	\$ 53,081	11.2%
4156	WATER DISPENSER REVENUE	\$ 1,672	\$ 2,388	\$ 2,000	-16.2%
<b>352</b>	<b>TOTAL WATER SALES &amp; SERVICE</b>	<b>\$ 3,932,856</b>	<b>\$ 3,482,598</b>	<b>\$ 4,431,004</b>	<b>27.2%</b>
353-4010	GROSS RECEIPTS BILLED 5%	\$ 337,241	\$ 298,866	\$ 352,593	18.0%
356-4008	EASTSIDE WATER LINE PROJECT LOAN/GRANT	\$ -	\$ 2,700,000	\$ 1,800,000	-33.3%
356-4060	EFFLUENT LINE REPLACEMENT LOAN	\$ -	\$ 149,000	\$ 582,600	291.0%
356-4070	SLUDGE MANAGEMENT CONSTRUCTION LOAN	\$ -	\$ 149,000	\$ 6,123,000	4009.4%
365-4100	LEGISLATIVE APPROPRIATION	\$ 1,058,157	\$ 149,000	\$ -	-100.0%
388-4009	WATER CONSERVATION GRANT AWARD	\$ -	\$ 23,465	\$ -	-100.0%
	<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>\$ 8,458,079</b>	<b>\$ 9,799,529</b>	<b>\$ 16,257,235</b>	<b>65.9%</b>

# **PUBLIC WORKS DEPARTMENT - WASTE WATER TREATMENT PLANT DIVISION**

## **Enterprise Fund 41 – Division 421**

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### **MISSION**

The Wastewater Division of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding at quality standards.

### **DESCRIPTION**

The Waste Water Treatment Plant Division of the Village of Los Lunas operates two (2) waste water treatment plants (WWTP), the original activated sludge treatment plant and the newly constructed membrane bioreactor treatment plant. The two plants operate in tandem as separate plants to treat the waste-water (solids and liquids) generated by over 6000 residential and commercial customers within the Village. Liquid effluent is disinfected within each respective plant and blended prior to discharge to the Rio Grande. Solids are treated and after final digestion process, transported and land applied to the 220-acre sludge disposal site located on Dalies Road south of NM 6, west of the Village. Staff personnel attend yearly training courses to achieve and maintain the highest level of Wastewater Systems Utility Operator certification recognized by the NM Water Quality Control Commission to ensure operations are in the New Mexico Environmental Department and EPA Standards and conform to the Village's National Pollutant Discharge Elimination System and Ground Water Discharge Plan permits.

Division staffs have pioneered a grease trap inspection program designed to reduce buildup caused by excess amounts of grease within the sanitary sewer collection lines as well as reducing problems at the WWTP associated with grease. Staff personnel publish information within the monthly billing statement as well as in the Valencia County News Bulletin around the holiday season to inform residential customers on how to reduce discharging grease down the drains. In addition, personnel conduct site visits to local restaurants to inspect their grease traps and provide tips on how to maintain and clean the traps to prevent overflow and leakage into the sanitary collection system. This effort helps to reduce maintenance and operation costs within maintenance and the collection system and WWTP's alike.

### **GOALS AND OBJECTIVES**

- To provide all safety equipment and training to meet OSHA requirements for employees, to maintain an accident free workplace.
- To continue to meet all Environmental Protection Agency and State Environmental Department regulations with respect to plant operations.

- Assure the community that operators will be trained and certified to the highest level possible to enhance their ability to operate the system and improve the efficiency of operations.
- To achieve as many awards as possible for the Wastewater Facility and the Village of Los Lunas.
- Maintain the grease trap inspection program to reduce line maintenance problems and reduce grease problem at the wastewater facility thereby reducing the cost of treatment.
- Maintenance of the activated sludge and membrane bioreactor treatment plants
- Maintenance of the sludge handling facilities.
- Hauling and land application of sludge to the sludge disposal site.
- Daily water sampling and testing.
- Laboratory analysis.
- Fiscal reports and administration.

Table 32 presents the Fiscal Year 2017-18 operating budget for the Waste Water Treatment Plant Enterprise Fund.

**Table 32: PUBLIC WORKS DEPARTMENT - WASTE WATER  
TREATMENT PLANT DIVISION  
Enterprise Fund 41 – Division 421**

41 WATER/SEWER FUND - TREATMENT PLANT PERSONNEL SERVICES					
421			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5426	Public Works Director	\$ 76,454	\$ 82,210	\$ 89,609	9.0%
5428	Laboratory Technician	\$ 26,177	\$ 34,160	\$ 35,360	3.5%
5429	Assistant Treatment Plant Supervisor	\$ 41,251	\$ 41,251	\$ 44,963	9.0%
5430	Public Works Technician	\$ 27,112	\$ 26,445	\$ 28,825	9.0%
5431	Public Works Technician	\$ 27,274	\$ 26,974	\$ 29,402	9.0%
5432	Laboratory Technician	\$ 35,106	\$ 39,544	\$ 35,360	-10.6%
5433	WWTP Equipment Maintenance Operator	\$ 34,784	\$ 34,617	\$ 37,733	9.0%
5434	Public Works Technician	\$ 19,943	\$ 25,418	\$ 27,706	9.0%
5437	Public Works GIS Technician (Vacant)	\$ -	\$ -	\$ 58,425	100.0%
5438	Administrative Assistant	\$ 28,584	\$ 28,625	\$ 31,201	9.0%
5439	Public Works Technician	\$ 25,996	\$ 28,064	\$ 27,706	-1.3%
5446	Waste Water Treatment Plant Supervisor	\$ 35,100	\$ 43,473	\$ 47,384	9.0%
5499	OVERTIME	\$ 21,521	\$ 23,600	\$ 23,600	0.0%
		\$ 399,301	\$ 434,381	\$ 517,273	19.1%
5440	FICA EXPENSE	\$ 29,339	\$ 33,230	\$ 39,571	19.1%
5441	PERA EXPENSE	\$ 71,279	\$ 79,743	\$ 95,834	20.2%
5442	MEDICAL INS. EXPENSE	\$ 97,671	\$ 104,974	\$ 91,588	-12.8%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 2,831	\$ 5,386	\$ 1,707	-68.3%
5444	WORKERS' COMP. INS. EXPENSE	\$ 13,140	\$ 25,493	\$ 30,358	19.1%
		\$ 214,260	\$ 248,827	\$ 259,058	4.1%
	<b>TOTAL TREATMENT PLANT PERSONNEL SERVICES</b>	<b>\$ 613,561</b>	<b>\$ 683,207</b>	<b>\$ 776,331</b>	<b>13.6%</b>

**Table 32: PUBLIC WORKS DEPARTMENT - WASTE WATER  
TREATMENT PLANT (Continued)  
Enterprise Fund 41 – Division 421**

41 WATER/SEWER FUND - TREATMENT PLANT OPERATING SERVICES					
421			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5510	OFFICE SUPPLIES	\$ 8,281	\$ 5,000	\$ 5,000	0.0%
5511	DATA PROCESSING	\$ 3,794	\$ 2,730	\$ 14,172	419.0%
5512	BOOKS & MANUALS	\$ -	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 16,205	\$ 29,000	\$ 29,000	0.0%
5514	TRAINING & SEMINARS	\$ 2,624	\$ 13,500	\$ 13,500	0.0%
5515	PRINTING & COPYING	\$ 703	\$ 1,500	\$ 1,500	0.0%
5517	PROFESSIONAL SERVICES	\$ 81,022	\$ 15,000	\$ 15,000	0.0%
5518	POSTAGE	\$ 1,492	\$ 2,000	\$ 1,000	-50.0%
5519	UTILITIES	\$ 374,623	\$ 395,000	\$ 395,000	0.0%
5521	TELEPHONE EXPENSES	\$ 9,696	\$ 6,500	\$ 6,500	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 712	\$ 1,050	\$ 2,000	90.5%
5523	INSURANCE & BONDS	\$ 47,217	\$ 49,317	\$ 48,000	-2.7%
5524	PUBLICATIONS & ADVERTISING	\$ 2,331	\$ 5,000	\$ 5,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 51,382	\$ 38,500	\$ 45,000	16.9%
5527	FLEET MAINTENANCE	\$ 46,962	\$ 38,000	\$ 28,000	-26.3%
5528	JANITORIAL SUPPLIES	\$ 1,934	\$ 3,000	\$ 3,000	0.0%
5529	WWTP GAS/WATER EXP	\$ 18,149	\$ 23,500	\$ 23,500	0.0%
5530	UNIFORM ALLOWANCE	\$ 5,125	\$ 7,400	\$ 3,000	-59.5%
5531	TRAVEL EXPENSES	\$ 2,662	\$ 3,500	\$ 3,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 5,062	\$ 6,500	\$ 6,500	0.0%
5536	SAFETY EQUIPMENT	\$ 12,214	\$ 15,500	\$ 8,500	-45.2%
5537	CHEMICALS	\$ 28,755	\$ 26,000	\$ 30,000	15.4%
5539	SYSTEMS MAINTENANCE	\$ 263,239	\$ 310,000	\$ 200,000	-35.5%
5541	LABORATORY SUPPLIES	\$ 20,061	\$ 30,000	\$ 30,000	0.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 352,655	\$ 352,655	\$ 287,382	-18.5%
5582	LOAN PAYMENT-NEW WWTP PLANT	\$ 1,070,441	\$ 1,070,441	\$ 1,070,441	0.0%
5583	LOAN PAYMENT-WWTP PLANT SRF 87-05	\$ 222,150	\$ 222,151	\$ 222,151	0.0%
TOTAL TREATMENT PLANT OPERATING SERVICES		\$ 2,649,490	\$ 2,673,744	\$ 2,497,646	-6.6%
(41) WATER/SEWER FUND - TREATMENT PLANT CAPITAL OUTLAY					
421			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ -	\$ -	\$ 10,000	100.0%
5620	CAPITAL OUTLAY/DIGESTER CLEANING	\$ 104,534	\$ -	\$ -	0.0%
5623	CAPITAL OUTLAY/SLUDGE MANAGEMENT DESIGN & CONSTRUCTION	\$ -	\$ 458,391	\$ 6,611,760	1342.4%
5631	CAPITAL OUTLAY/SEMI-TRUCK & TRAILER	\$ -	\$ 176,550	\$ -	-100.0%
5632	CAPITAL OUTLAY/EFFLUENT LINE PROJECT	\$ -	\$ -	\$ 712,000	100.0%
5635	CAPITAL OUTLAY/COMMERCIAL PRESSURE WASHER	\$ -	\$ 13,511	\$ -	-100.0%
5643	CAPITAL OUTLAY/MBR ROTOSIEVE REPAIR	\$ -	\$ -	\$ 200,000	100.0%
5647	CAPITAL OUTLAY/MBR ELECTRICAL A/C	\$ -	\$ -	\$ 20,000	100.0%
5673	CAPITAL OUTLAY/MBR UPPER CASSETTES	\$ -	\$ 149,000	\$ -	-100.0%
5677	CAPITAL OUTLAY/UTILITY BILLING OFFICE RENOVATIONS	\$ -	\$ 25,000	\$ -	-100.0%
5695	CAPITAL OUTLAY/TRUCKS (2)	\$ 2,350	\$ 37,331	\$ 74,000	98.2%
TOTAL TREATMENT PLANT CAPITAL OUTLAY		\$ 106,884	\$ 859,783	\$ 7,627,760	787.2%
TOTAL EXPENSES		\$ 3,369,935	\$ 4,216,734	\$ 10,901,737	158.5%
TOTAL TREATMENT PLANT EXPENDITURES		\$ 3,369,935	\$ 4,216,734	\$ 10,901,737	158.5%

# **PUBLIC WORKS DEPARTMENT - WATER/SEWER DIVISION**

## **Enterprise Fund 41 – Division 422**

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### **MISSION**

The Water/Sewer Division of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding all quality standards. In addition, the Division strives to maintain, update and expand both the water distribution and sanitary sewer collection systems to support current and future development and growth within the Village. Division staff attends yearly training courses to achieve and maintain the highest level of Water Systems Utility Operator certification recognized by the NM Water Quality Control Commission to ensure compliance with the New Mexico Environmental Department and EPA standards.

### **DESCRIPTION**

The Water/Sewer Division provides residential and commercial water and sewer utilities to over 6,000 customers. Staff personnel operate and maintain a water and sanitary sewer collection system consisting of the following:

#### **Water System**

- Four (4) pressure zones
- Six (6) steel water storage tanks
- Four (4) wells
- Four (4) arsenic treatment plants, one per well
- One (1) booster station
- Approximately 126 miles of water lines
- Approximately 760 fire hydrants

#### **Sanitary Sewer Collection System**

- 23 lift stations
- Approximately 94 miles of sanitary sewer lines (including interceptions)
- Approximately 1,890 manholes

### **GOALS AND OBJECTIVES**

- To provide customers of the Village of Los Lunas with excellence in quality and service.
- To continue to improve and update the Village's distribution system, adding larger lines and new interceptors.
- To maintain and provide personnel with the proper training to ensure effective operation and staying in compliance with all ED and EPA regulations.
- To upgrade the reading and billing touch-read program to make it more efficient and more cost effective.
- To utilize the new camera inspection equipment to evaluate all of the older collection lines and prioritize line replacement.



- Maintenance and inspection of the water/sewer utility distribution and collection systems, and water treatment facilities.
- Laboratory sampling
- Fiscal reports
- Video inspection of sewer mains
- Administration
- 24-hour on call emergency response
- Customer service calls as requested

Table 33 presents the Fiscal Year 2017-18 operating budget for the Water/Sewer Enterprise Fund.

**Table 33: PUBLIC WORKS DEPARTMENT - WATER/SEWER DIVISION**  
**Enterprise Fund 41 – Division 422**

41 WATER/SEWER FUND - WATER/SEWER PERSONNEL SERVICES					
422			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5447	Water/Sewer Supervisor (Vacant)	\$ 50,285	\$ -	\$ 52,993	100.0%
5448	Public Works Technician (Vacant)	\$ 22,628	\$ 29,197	\$ 30,984	6.1%
5449	Public Works Technician	\$ 25,577	\$ 25,418	\$ 27,706	9.0%
5450	Assistant Water/Sewer Supervisor	\$ 37,530	\$ 37,211	\$ 40,560	9.0%
5451	Public Works Technician	\$ 25,856	\$ 25,926	\$ 28,259	9.0%
5452	Water/Sewer Superintendent	\$ -	\$ 58,425	\$ 63,683	9.0%
5453	Water Maintenance Operator	\$ 30,599	\$ 30,613	\$ 33,368	9.0%
5454	Public Works Technician	\$ 25,451	\$ 25,418	\$ 28,259	11.2%
5455	Public Works Technician	\$ 2,725	\$ 25,418	\$ 27,706	9.0%
5457	Sewer Maintenance Operator	\$ 30,745	\$ 30,613	\$ 33,368	9.0%
5499	OVERTIME	\$ 11,722	\$ 18,100	\$ 18,100	0.0%
		\$ 263,117	\$ 306,339	\$ 384,987	25.7%
5440	FICA EXPENSE	\$ 19,789	\$ 23,205	\$ 29,451	26.9%
5441	PERA EXPENSE	\$ 48,470	\$ 55,954	\$ 71,222	27.3%
5442	MEDICAL INS. EXPENSE	\$ 80,477	\$ 63,260	\$ 89,431	41.4%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,150	\$ 3,761	\$ 1,270	-66.2%
5444	WORKERS' COMP. INS. EXPENSE	\$ 9,788	\$ 17,802	\$ 22,594	26.9%
		\$ 159,674	\$ 163,983	\$ 213,969	30.5%
	<b>TOTAL WATER/SEWER PERSONNEL SERVICES</b>	<b>\$ 422,791</b>	<b>\$ 470,322</b>	<b>\$ 598,955</b>	<b>27.3%</b>
41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES					
422			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5500	GROSS RECEIPT TAXES WATER/SEWER	\$ 346,857	\$ 298,866	\$ 352,593	18.0%
5504	STATE WATER FEES	\$ 19,570	\$ 25,200	\$ 25,200	0.0%
5510	OFFICE SUPPLIES	\$ 40,868	\$ 36,000	\$ 35,000	-2.8%
5511	DATA PROCESSING	\$ 37,059	\$ 36,382	\$ 48,074	32.1%
5512	BOOKS & MANUALS	\$ -	\$ 1,000	\$ 1,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 14,937	\$ 21,000	\$ 21,000	0.0%
5514	TRAINING & SEMINARS	\$ 5,201	\$ 7,000	\$ 5,000	-28.6%
5515	PRINTING & COPYING	\$ 4,939	\$ 8,000	\$ 8,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 80,000	\$ 175,000	\$ 50,000	-71.4%
5518	POSTAGE	\$ 26,344	\$ 20,000	\$ 23,000	15.0%
5519	UTILITIES	\$ 260,405	\$ 327,000	\$ 327,000	0.0%
5520	ATTORNEY FEES	\$ -	\$ 1,000	\$ 1,000	0.0%
5521	TELEPHONE EXPENSES	\$ 11,355	\$ 9,300	\$ 9,300	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 369	\$ 1,500	\$ 1,500	0.0%
5523	INSURANCE & BONDS	\$ 33,711	\$ 35,000	\$ 35,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 1,343	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS	\$ 15,689	\$ 25,000	\$ 30,000	20.0%
5527	FLEET MAINTENANCE	\$ 11,436	\$ 23,295	\$ 23,295	0.0%
5528	JANITORIAL	\$ 1,470	\$ 1,500	\$ 1,500	0.0%

**Table 33: PUBLIC WORKS DEPARTMENT - WATER/SEWER  
DIVISION (Continued)  
Enterprise Fund 41 – Division 422**

41 WATER/SEWER FUND - WATER/SEWER OPERATING SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5530	UNIFORM ALLOWANCE	\$ 3,466	\$ 4,000	\$ 5,000	25.0%
5531	TRAVEL EXPENSES	\$ 6,564	\$ 7,000	\$ 7,000	0.0%
5534	TOOLS & EQUIPMENT	\$ 5,950	\$ 11,000	\$ 8,000	-27.3%
5536	SAFETY EQUIPMENT	\$ 7,890	\$ 9,000	\$ 9,000	0.0%
5537	CHEMICALS	\$ 181,676	\$ 160,000	\$ 100,000	-37.5%
5538	WATER WELL OPERATION	\$ -	\$ -	\$ 100,000	100.0%
5539	SYSTEMS MAINTANENCE	\$ 214,977	\$ 300,000	\$ 250,000	-16.7%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 453,743	\$ 353,743	\$ 412,099	16.5%
5560	ARSENIC LOAN	\$ 244,649	\$ 252,780	\$ 252,790	0.0%
5579	SAN JUAN CHAMA WATER STORAGE	\$ 18,125	\$ 23,750	\$ 23,750	0.0%
5582	SRF LOAN EXPENSE	\$ 109,417	\$ 109,418	\$ 109,418	0.0%
5583	RIP/VALENCIA "Y" & WATER TANK	\$ 317,090	\$ 316,634	\$ 317,085	0.1%
5586	DOWNTOWN LOAN	\$ 196,741	\$ 196,742	\$ 196,742	0.0%
5587	EASTSIDE LOAN	\$ 14,175	\$ 7,248	\$ 7,247	0.0%
TOTAL WATER/SEWER OPERATING SERVICES		\$ 2,686,016	\$ 2,804,358	\$ 2,796,593	-0.3%
41 WATER/SEWER FUND - WATER/SEWER CAPITAL OUTLAY					
422					
		ACTUAL	ADJUSTED		
		BUDGET	APPROVED	%CHANGE	
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5602	CAPITAL OUTLAY/SCADA SOFTWARE	\$ -	\$ 40,000	\$ 30,000	-25.0%
5613	CAPITAL OUTLAY/UPGRADE WELLS 3,4,5 TO HYPOCHLORITE	\$ 118,650	\$ -	\$ -	0.0%
5618	CAPITAL OUTLAY/WELL 6 WALL/FENCE	\$ 3,149	\$ 115,302	\$ -	-100.0%
5618	CAPITAL OUTLAY/VACTOR TRUCK	\$ -	\$ -	\$ 272,623	100.0%
5627	CAPITAL OUTLAY/WELL #6 REPAIRS	\$ -	\$ 235,500	\$ -	-100.0%
5629	CAPITAL OUTLAY/WATER RIGHTS ACQUISITION	\$ -	\$ 1,900,000	\$ 340,000	-82.1%
5633	CAPITAL OUTLAY/METERS	\$ 120,563	\$ 175,000	\$ 175,000	0.0%
5644	CAPITAL OUTLAY/SENSUS HARDWARE	\$ 31,387	\$ -	\$ -	0.0%
5650	CAPITAL OUTLAY/TONKA PANEL REPLACEMENT	\$ -	\$ -	\$ 80,000	100.0%
5655	CAPITAL OUTLAY/BLEACH GENERATING SYSTEM WELL #6	\$ -	\$ -	\$ 100,000	100.0%
5660	CAPITAL OUTLAY/JACK HAMMER COMPRESSOR	\$ -	\$ -	\$ 25,000	100.0%
5662	CAPITAL OUTLAY/EASTSIDE WATER LOOP PROJECT PHASE II	\$ 1,486	\$ 2,700,000	\$ 1,800,000	-33.3%
5674	CAPITAL OUTLAY/ACID REPLACEMENT	\$ -	\$ -	\$ 40,000	100.0%
5695	CAPITAL OUTLAY/TRUCK	\$ -	\$ 66,000	\$ 35,000	-47.0%
TOTAL WATER/SEWER CAPITAL OUTLAY		\$ 275,234	\$ 5,231,802	\$ 2,897,623	-44.6%
TOTAL EXPENSES		\$ 3,384,041	\$ 8,506,482	\$ 6,293,172	-26.0%
TOTAL WATER/SEWER EXPENDITURES		\$ 3,384,041	\$ 8,506,482	\$ 6,293,172	-26.0%

**Table 34: PUBLIC WORKS DEPARTMENT - WATER/SEWER  
WASTE WATER TREATMENT PLANT  
Enterprise Fund 41 Expenditure Summary**

	ACTUAL	ADJUSTED BUDGET	APPROVED	%CHANGE
	2014/2015	2015/2016	2017/2018	
TOTAL TREATMENT PLANT EXPENDITURES	\$ 3,369,935	\$ 4,216,734	\$ 10,901,737	158.5%
TOTAL WATER/SEWER EXPENDITURES	\$ 3,384,041	\$ 8,506,482	\$ 6,293,172	-26.0%
TOTAL ENTERPRISE FUND 41 EXPENDITURES	\$ 6,753,976	\$ 12,723,217	\$ 17,194,909	132.5%

## Table 35: SOLID WASTE FUND REVENUES

43 SOLID WASTE FUND					
			ADJUSTED		
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
4060	INTEREST REVENUES	\$ 685	\$ 1,000	\$ 1,000	0.0%
4062	METER DEPOSIT INTEREST	\$ 108	\$ 70	\$ 70	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ 793</b>	<b>\$ 1,070</b>	<b>\$ 1,070</b>	<b>0.0%</b>
4010	SALES	\$ 2,121,913	\$ 2,256,000	\$ 2,100,000	-6.9%
4030	PENALTIES	\$ 22,236	\$ 26,772	\$ 20,000	-25.3%
4040	BIN FEES	\$ 5,521	\$ 8,591	\$ 8,591	0.0%
4041	1/16% GROSS RECEIPTS TAX	\$ 245,092	\$ 244,150	\$ 334,030	36.8%
4042	RECYCLING INCOME	\$ 27,441	\$ 20,802	\$ 25,000	20.2%
4070	ROLLOFF BIN FRANCHISE FEES	\$ 3,091	\$ 6,770	\$ 10,000	47.7%
<b>343</b>	<b>TOTAL SOLID WASTE SALES &amp; SERVICE</b>	<b>\$ 2,425,293</b>	<b>\$ 2,563,085</b>	<b>\$ 2,497,621</b>	<b>-2.6%</b>
<b>353</b>	<b>GROSS RECEIPTS 5%</b>	<b>\$ 112,831</b>	<b>\$ 112,800</b>	<b>\$ 105,000</b>	<b>-6.9%</b>
	<b>TOTAL SOLID WASTE FUND REVENUES</b>	<b>\$ 2,538,917</b>	<b>\$ 2,676,955</b>	<b>\$ 2,603,691</b>	<b>-2.7%</b>

# **PUBLIC WORKS DEPARTMENT - SOLID WASTE DIVISION**

## **Enterprise Fund 43 – Division 423**

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### **MISSION**

The mission of the Solid Waste Division of the Village of Los Lunas is to provide convenient and sanitary collection and disposal of solid waste for Village residents. In addition, the Division strives to expand recycling awareness and participation by providing onsite commercial business cardboard pickup as well as maintaining a State registered centralized recycling drop-off location for plastic (#1-7), glass, cardboard, paper and aluminum.

### **DESCRIPTION**

The Division provides once a week residential curbside solid waste collection and disposal and up to seven (7) days a week commercial business solid waste collection and disposal. Staff personnel operate a Materials Recovery and Transfer facility to provide state of the art solid waste collection and disposal. All personnel within the Division currently hold commercial driver's licenses and are cross-trained on the operation of equipment and routes to maximize efficiency within the daily workload.

The Village currently transports solid waste to the Valencia County Regional Landfill located west of Los Lunas, south of NM 6. The Village remains a member of the Central Solid Waste Authority which consists of the municipalities within Valencia and Socorro counties and recognizes that a local landfill should be a high priority due to the high cost of transport and disposal fees.

The Division is committed to providing quality solid waste collection and disposal in conformance with the New Mexico Environmental Department and EPA standards as well as expanding Village wide recycling efforts currently established. The focus of the recycling initiative is to ensure the Village seizes both the environmental and economic benefits of recycling. Environmental benefits include the preservation of natural resources and protecting the quality of air, soil, and groundwater, to name a few. The economic benefits include reduced disposal costs (i.e. landfill tipping fees) by diverting the recyclable material from the solid waste stream entering the landfill and generating revenue from the recycled material. This savings and revenue generated are returned to the Division and utilized toward operational costs. Moving forward the Solid Waste Division remains dedicated to keeping Los Lunas clean and beautiful.

### **GOALS AND OBJECTIVES**

- Comply with all Federal EPA regulations and New Mexico Environmental Department regulations.
- The Department operates a Materials Recovery and Transfer facility to provide state-of-the-art trash collection and disposal for Village residents to the Authority.

- The Department currently operates a state registered Drop-off Recycling Center to help accomplish the 25% or greater reduction of recyclables going to the landfill.
- To continue to provide a quality trash collection and disposal service for the residents of Los Lunas by automating the Department capabilities to increase diversion of recyclables.

Table 36 presents the Fiscal Year 2017-18 operating budget for the Solid Waste Division.

**Table 36: PUBLIC WORKS DEPARTMENT - SOLID WASTE DIVISION**  
**Enterprise Fund 43 – Division 423**

43 SOLID WASTE FUND - SOLID WASTE PERSONNEL SERVICES					
423					
		ACTUAL	ADJUSTED		
		BUDGET	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5384	Mechanic	\$ 40,940	\$ 40,767	\$ 44,436	9.0%
5468	Solid Waste Laborer	\$ 16,458	\$ 21,957	\$ 21,957	0.0%
5469	Assistant Solid Waste Supervisor	\$ 36,680	\$ 36,481	\$ 39,764	9.0%
5470	Transfer Station Truck Driver	\$ 38,340	\$ 37,715	\$ 41,109	9.0%
5471	Solid Waste Supervisor	\$ 54,707	\$ 53,148	\$ 57,931	9.0%
5472	Residential Driver	\$ 36,306	\$ 36,198	\$ 39,456	9.0%
5473	Solid Waste Laborer	\$ 20,725	\$ 22,285	\$ 21,957	-1.5%
5474	Recycle Operator	\$ 36,022	\$ 35,635	\$ 38,842	9.0%
5475	Residential Driver	\$ 31,455	\$ 34,160	\$ 30,545	-10.6%
5477	Solid Waste Laborer	\$ 22,402	\$ 21,965	\$ 23,942	9.0%
5481	Residential Driver	\$ 32,376	\$ 32,321	\$ 35,230	9.0%
5482	Residential Driver	\$ 31,958	\$ 31,845	\$ 34,711	9.0%
5483	Commercial Driver	\$ 36,672	\$ 36,198	\$ 39,456	9.0%
5484	Commercial Driver	\$ 36,283	\$ 36,198	\$ 39,456	9.0%
5485	Transfer Station Operator	\$ 33,819	\$ 33,443	\$ 36,453	9.0%
5486	Commercial Driver (Vacant)	\$ -	\$ -	\$ 34,160	100.0%
5490	Recycle Center Laborer (Position Transferred to Community Services)	\$ 3,825	\$ 6,208	\$ -	-100.0%
5499	OVERTIME	\$ 21,115	\$ 20,500	\$ 20,500	0.0%
		\$ 530,082	\$ 537,024	\$ 599,905	11.7%
5440	FICA EXPENSE	\$ 38,663	\$ 41,082	\$ 45,893	11.7%
5441	PERA EXPENSE	\$ 95,798	\$ 100,270	\$ 112,477	12.2%
5442	MEDICAL INS. EXPENSE	\$ 142,180	\$ 146,238	\$ 158,841	8.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 3,428	\$ 6,659	\$ 1,980	-70.3%
5444	WORKERS' COMP. INS. EXPENSE	\$ 30,652	\$ 68,447	\$ 76,462	11.7%
		\$ 310,720	\$ 362,696	\$ 395,652	9.1%
	<b>TOTAL SOLID WASTE PERSONNEL SERVICES</b>	<b>\$ 840,802</b>	<b>\$ 899,720</b>	<b>\$ 995,557</b>	<b>10.7%</b>
43 SOLID WASTE FUND - SOLID WASTE OPERATING SERVICES					
423					
		ACTUAL	ADJUSTED		
		BUDGET	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5500	GROSS RECTS TAX DUE STATE	\$ 105,112	\$ 112,800	\$ 105,000	-6.9%
5510	OFFICE SUPPLIES	\$ 18,895	\$ 22,000	\$ 22,000	0.0%
5511	DATA PROCESSING	\$ 6,336	\$ 12,710	\$ 12,848	1.1%
5513	GAS & OIL FOR VEHICLES	\$ 63,602	\$ 110,000	\$ 110,000	0.0%
5514	TRAINING & SEMINARS	\$ 3,297	\$ 10,500	\$ 10,500	0.0%
5515	PRINTING & COPYING	\$ 4,817	\$ 5,000	\$ 5,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 547	\$ 10,000	\$ 10,000	0.0%
5518	POSTAGE	\$ 12,975	\$ 12,000	\$ 12,000	0.0%
5521	TELEPHONE EXPENSES	\$ 8,214	\$ 6,900	\$ 6,900	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 895	\$ 2,000	\$ 2,000	0.0%
5523	INSURANCE & BONDS	\$ 44,928	\$ 46,922	\$ 46,922	0.0%
5525	BUILDING & GROUNDS	\$ -	\$ -	\$ 7,000	100.0%
5527	FLEET MAINTENANCE	\$ 153,442	\$ 200,000	\$ 200,000	0.0%



**Table 36: PUBLIC WORKS DEPARTMENT - SOLID WASTE  
DIVISION(Continued)  
Enterprise Fund 43 – Division 423**

43 SOLID WASTE FUND - SOLID WASTE PERSONNEL SERVICES					
423			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5528	JANITORIAL	\$ -	\$ -	\$ 3,000	100.0%
5530	UNIFORM ALLOWANCE	\$ 4,856	\$ 5,300	\$ 7,300	37.7%
5531	TRAVEL EXPENSES	\$ 720	\$ 1,125	\$ 1,125	0.0%
5534	TOOLS & EQUIPMENT REPAIRS	\$ 4,770	\$ 7,000	\$ 7,000	0.0%
5536	SAFTY EQUIPMENT	\$ 8,898	\$ 7,000	\$ 7,000	0.0%
5537	CHEMICALS	\$ 11,196	\$ 11,200	\$ 11,200	0.0%
5542	BIN EXPENSES	\$ 44,736	\$ 50,000	\$ 60,000	20.0%
5547	LEASE PURCHASE	\$ -	\$ -	\$ -	0.0%
5551	BOOKKEEPING CHARGES	\$ 69,678	\$ 155,622	\$ 193,596	24.4%
5552	REFUNDS	\$ -	\$ 741	\$ 741	0.0%
5563	LANDFILL/TRANSFER ST. SITE EXP.	\$ 23,443	\$ 23,000	\$ 23,000	0.0%
5588	ENVIRONMENTAL EGRT - CSWA	\$ 244,150	\$ 234,116	\$ -	-100.0%
5589	TIPPING FEES	\$ 285,572	\$ 204,000	\$ 210,000	2.9%
<b>TOTAL SOLID WASTE OPERATING SERVICES</b>		<b>\$ 1,121,079</b>	<b>\$ 1,249,936</b>	<b>\$ 1,074,132</b>	<b>-14.1%</b>
43 SOLID WASTE FUND - SOLID WASTE CAPITAL OUTLAY					
423			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5602	CAPITAL OUTLAY/40 FOOT TRAILER	\$ -	\$ -	\$ 70,000	100.0%
5604	CAPITAL OUTLAY/SERVICE TRUCK	\$ 256,728	\$ 58,822	\$ 36,000	-38.8%
5607	CAPITAL OUTLAY/RECYCLE CENTER SOLAR POWER PROJECT	\$ -	\$ 200,000	\$ 35,000	-82.5%
5609	CAPITAL OUTLAY/PRESSURE WASHER	\$ -	\$ -	\$ 10,000	100.0%
5612	CAPITAL OUTLAY/ASSETWORKS SOFTWARE	\$ -	\$ -	\$ 6,000	100.0%
5655	CAPITAL OUTLAY/ROUTEWARE SOFTWARE	\$ -	\$ -	\$ 107,636	100.0%
5655	CAPITAL OUTLAY/COMMERCIAL BALER	\$ 26,942	\$ -	\$ -	0.0%
5682	CAPITAL OUTLAY/SIDE LOADER	\$ -	\$ 132,540	\$ 240,000	81.1%
<b>TOTAL SOLID WASTE CAPITAL OUTLAY</b>		<b>\$ 283,670</b>	<b>\$ 391,362</b>	<b>\$ 504,636</b>	<b>28.9%</b>
TOTAL EXPENSES		\$ 2,245,551	\$ 2,541,018	\$ 2,574,325	1.3%
<b>TOTAL SOLID WASTE FUND EXPENDITURES</b>		<b>\$ 2,245,551</b>	<b>\$ 2,541,018</b>	<b>\$ 2,574,325</b>	<b>1.3%</b>

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## G.R.T. REVENUE BOND SERIES 2014 FUND

### Debt Service Fund 32

#### SUMMARY

The Village of Los Lunas issued a Gross Receipts Tax (G.R.T.) Revenue Bond Series 2014 in July 2014, with a par value of \$3,475,000. The bonds were issued to provide funds to defray the cost to refund, pay and discharge the Village's Gross Receipts Tax Refunding Revenue Bonds Series 2003A, and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds. The bonds are expected to be paid off in 2019.

**Table 37: G.R.T. REVENUE BOND SERIES 2014 FUND 32**

32 G.R.T. REVENUE BOND SERIES 2014 FUND					
		ADJUSTED			
	ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3000	TRANSFER FROM GENERAL FUND/INFRASTRUCTURE FUND	\$ 793,400	\$ 789,000	\$ 779,400	-1.2%
392	TOTAL TRANSFERS	\$ 793,400	\$ 789,000	\$ 779,400	-1.2%
	TOTAL G.R.T. REVENUE BOND SERIES 2014 FUND REVENUES	\$ 793,400	\$ 789,000	\$ 779,400	-1.2%
32 G.R.T. REVENUE BOND 2014 FUND EXP. BUDGET					
		ADJUSTED			
	SUB ACCOUNT NAME	ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5010	BONDS DUE THIS FISCAL YEAR	\$ 720,000	\$ 730,000	\$ 735,000	0.7%
5020	BOND COUPONS/INTEREST DUE	\$ 73,400	\$ 59,000	\$ 44,400	-24.7%
5030	REFUNDING BONDS PAY OFF 2003A GRT	\$ -	\$ -	\$ -	0.0%
400	TOTAL DEBT SERVICE	\$ 793,400	\$ 789,000	\$ 779,400	-1.2%
	TOTAL G.R.T. REVENUE BOND 2014 FUND EXPENDITURES	\$ 793,400	\$ 789,000	\$ 779,400	-1.2%

## G.R.T. REVENUE BOND SERIES 2016 FUND

### Debt Service Fund 34

#### SUMMARY

The Village of Los Lunas issued Gross Receipts Tax (G.R.T.) Improvement Revenue Bonds Series 2016 in June 2016 with a principal amount of \$4.15 million with the first principal maturity in 2017 and the final maturity in 2041. The G.R.T. Improvement Revenue Bonds Series 2016 are parity obligations to the Gross Receipts Tax Refunding Revenue Bonds Series 2014 issued in the par amount of \$3,475,000. The G.R.T. Improvement Revenue Bonds Series 2016 were issued for the purpose of acquiring, purchasing, improving, and rehabilitating land for governmental purposes, specifically, the purchase of the Monte Vista/El Molino property for the School of Dreams Academy (SODA) project, and to cover all costs incidental to the foregoing and incidental to the issuance of the bonds. Payment of the bonds will be solely from the State Shared Gross Receipts Tax and Municipal Share Gross Receipts Tax revenues. The bonds are expected to be paid off in 2041.

The bonds maturing on or after April 1, 2027 shall be subject to redemption in authorized denominations at the option of the Village prior to maturity in whole or in part on April 1, 2026 or any date thereafter at a redemption price equal to the outstanding principal amount of the bond or portion thereof so redeemed, plus accrued interest to the redemption date.

This debt service fund will account for the fiscal cash flows associated with all revenues, expenditures and transfers incidental to the foregoing and incidental to the issuance of the bonds.

**Table 38: G.R.T. REVENUE BOND SERIES 2016 FUND 34**

34 G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND					
	ACCOUNT NAME	ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
4060	SERIES 2016 GRT REV BOND INTEREST	\$ -	\$ -	\$ -	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
3000	TRANSFER FROM GENERAL FUND/INFRASTRUCTURE FUND	\$ -	\$ 215,667	\$ 147,950	-31.4%
<b>392</b>	<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ 215,667</b>	<b>\$ 147,950</b>	<b>-31.4%</b>
	<b>TOTAL G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND REVENUES</b>	<b>\$ -</b>	<b>\$ 215,667</b>	<b>\$ 147,950</b>	<b>-31.4%</b>
34 G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
5010	2016 GRT REV BOND PRINCIPAL	\$ -	\$ 25,000	\$ 25,000	0.0%
5020	2016 GRT REV BOND INTEREST DUE	\$ -	\$ 190,667	\$ 122,950	-35.5%
<b>400</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ 215,667</b>	<b>\$ 147,950</b>	<b>-31.4%</b>
	<b>TOTAL G.R.T. REVENUE BOND SERIES 2016 DEBT SERVICE FUND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 215,667</b>	<b>\$ 147,950</b>	<b>-31.4%</b>

## GO BOND SERIES 2016 FUND

### Debt Service Fund 36

#### SUMMARY

The Village of Los Lunas held a general obligation bond election on March 1, 2016 and the electors of the Village authorized the Village Council of the Village to contract bonded indebtedness on behalf of the Village. As a result, the Village of Los Lunas issued General Obligation Bonds in the principal amount of \$5.795 million in August 2016 with the first principal maturity in 2017 and the final maturity in 2031. The General Obligation Bonds were issued for the purpose of providing fire protection, including purchasing, providing, enlarging, and improving fire protection apparatus, equipment, facilities and paying costs of issuance of the bonds. The bonds are to be paid from ad valorem taxes which may be levied against all taxable property within the Village of Los Lunas city limits.

This debt service fund will account for the fiscal cash flows associated with all revenues, expenditures and transfers incidental to the foregoing and incidental to the issuance of the bonds. The bonds are expected to be paid off in 2031.

**Table 39: GO BOND SERIES 2016 FUND 36**

36 GO BOND SERIES 2016 DEBT SERVICE FUND					
	ACCOUNT NAME	ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
4060	SERIES 2016 GO BOND INTEREST	\$ -	\$ -	\$ -	0.0%
<b>306</b>	<b>TOTAL EARNED INTEREST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
3000	TRANSFER FROM INFRASTRUCTURE FUND	\$ -	\$ 114,613	\$ 458,713	300.2%
<b>392</b>	<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ 114,613</b>	<b>\$ 458,713</b>	<b>300.2%</b>
	<b>TOTAL GO BOND SERIES 2016 DEBT SERVICE FUND REVENUES</b>	<b>\$ -</b>	<b>\$ 114,613</b>	<b>\$ 458,713</b>	<b>300.2%</b>
36 GO BOND SERIES 2016 DEBT SERVICE FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
5010	2016 GRT GO BOND PRINCIPAL	\$ -	\$ -	\$ 325,000	100.0%
5020	2016 GO BOND INTEREST DUE	\$ -	\$ 114,613	\$ 133,713	16.7%
<b>400</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ 114,613</b>	<b>\$ 458,713</b>	<b>300.2%</b>
	<b>TOTAL GO BOND SERIES 2016 DEBT SERVICE FUND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 114,613</b>	<b>\$ 458,713</b>	<b>300.2%</b>

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# COURT TRUST FUND

## Trust and Agency Fund 28

### MISSION

To collect the DWI lab fees, DWI prevention fees and Court Automation fees in accordance with State Law.

### DESCRIPTION

State law requires the municipal judge to impose the above mentioned fees in conjunction with a court fine on traffic tickets. These fees must then be remitted to the State Administrative Office of the Courts on a monthly basis.

Table 40 presents the Fiscal Year 2017-18 operating budget for the Court Trust Fund.

**Table 40: COURT TRUST FUND 28**

28 COURT TRUST FUND					
	ACCOUNT NAME	ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2015/2016	BUDGET	2017/2018	
			2016/2017		
4151	LAB FEES COLLECTED	\$ 670	\$ 1,200	\$ 1,200	0.0%
4152	SUBSTANCE ABUSE FEE	\$ 104	\$ 400	\$ 200	-50.0%
4153	PREVENTION FEES	\$ 712	\$ 700	\$ 700	0.0%
<b>301</b>	<b>TOTAL DWI LAB/PREVENTION FEES</b>	<b>\$ 1,486</b>	<b>\$ 2,300</b>	<b>\$ 2,100</b>	<b>-8.7%</b>
4154	JUDICIAL EDUCATION FEES	\$ 7,618	\$ 10,400	\$ 7,000	-32.7%
4155	COURT AUTOMATION FEES	\$ 15,710	\$ 17,900	\$ 14,000	-21.8%
<b>302</b>	<b>TOTAL EDUCATION/AUTOMATION FEES</b>	<b>\$ 23,328</b>	<b>\$ 28,300</b>	<b>\$ 21,000</b>	<b>-25.8%</b>
<b>TOTAL COURT TRUST FUND REVENUES</b>		<b>\$ 24,814</b>	<b>\$ 30,600</b>	<b>\$ 23,100</b>	<b>-24.5%</b>
28 COURT TRUST FUND EXP. BUDGET					
		ACTUAL	ADJUSTED	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	BUDGET	2017/2018	
			2016/2017		
5544	SUBSTANCE ABUSE EXPENSES	\$ -	\$ 590	\$ 200	-66.1%
5580	LAB/PREVENTION FEE DUE STATE	\$ 1,632	\$ 2,200	\$ 1,900	-13.6%
5581	EDUCATIONAL/AUTOMATION FEE	\$ 21,549	\$ 27,810	\$ 21,000	-24.5%
<b>402</b>	<b>TOTAL COURT TRUST FUND EXPENDITURES</b>	<b>\$ 23,181</b>	<b>\$ 30,600</b>	<b>\$ 23,100</b>	<b>-24.5%</b>

# COMMUNITY SERVICES DEPARTMENT - LDWI GRANT FUND

## Trust and Agency Fund 29

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### SUMMARY

The Village of Los Lunas administers the DWI Program for all of Valencia County. Funding for the program comes from the “Local Driving While Intoxicated” (LDWI) grant. The LDWI grant is accounted for as a Trust and Agency Fund, and provides the main source of funding for the DWI Program as described below. The LDWI grant, and the DWI Program it funds, is administered through the Village’s Community Services Department.

### MISSION

To reduce the occurrence of drinking and driving including underage drinking in Valencia County through prevention/education, enforcement, adjudications, sanctions and treatment.

### DESCRIPTION

The Village of Los Lunas/Valencia County DWI Program is grant-funded through the Local DWI grant. The following is a list of the funded components and a brief overview of the services provided:

- **Alternative Sentencing:** The DWI program has an MOU with Rocky Mountain Offender Management Systems (RMOMS) to provide and monitor electronic alcohol monitoring devices by way of the SCRAM bracelet and/or the SoberLink hand-held device. The SCRAM bracelet is a passive device. Results of alcohol consumption are available only after the offender downloads the bracelet utilizing a ‘direct connect’ cord; however, it is the only alcohol monitoring bracelet that is able to provide evidence that is admissible into court for non-compliance and positive alcohol readings. The SoberLink is a hand-held device which the offender uses to provide a breath sample at scheduled intervals or as prompted by their compliance officer. To ensure it is the offender providing the breath sample, their picture is taken at the same time. This provides for real-time results along with the offender’s GPS location at the time they are submitting their test. Court ordered alcohol monitoring devices are an alternative to incarceration for those convicted of alcohol-related crimes.
- **Compliance Program:** Implemented in July 2012, the Misdemeanor Compliance Monitoring Program offers supervised probation services for convicted DWI and, on a case-by-case basis, alcohol involved Domestic Violence offenders. Compliance Officers ensure that offenders comply fully with all court-ordered mandates and report any violations to the referring Judge for probation revocation and/or further disposition.
- **Coordination, Planning, and Evaluation:** Coordinates all the programs listed, works with DWI Planning Council’s guidance for program planning, and is responsible for oversight and



evaluation of all components. With the passage of HB 216, additional funding has been allocated to DWI programs through fiscal year 2019. This funding will be utilized specifically for professional evaluation, which should provide DWI Programs a number of years of invaluable evaluation data measuring local impacts resulting from the services provided through the DWI programs.

- **Enforcement:** Upon available funding, local law enforcement agencies are allocated funds to perform additional operations to include: Checkpoints, Underage Drinking Taskforce Operations, Compliance Checks, and Saturation Patrols. Additionally, grant funding provides valuable equipment and training used in the detection, documentation, and prosecution of DWI, Underage Drinking, Sales to Minors, Social Host and/or providing alcohol to Minors. Currently all of the following law enforcement entities participate in the DWI Enforcement Program: Belen Police Department, Bosque Farms Police Department, Isleta Tribal Police Department, Los Lunas Police Department, Los Lunas School Resource Officers, New Mexico State Police, and Valencia County Sheriff's Department.
- **Prevention:** Evidence-based substance abuse prevention programs and activities available throughout Valencia County for K-12<sup>th</sup> grades and other community agencies upon request. Prevention-focused Community collaboration and coordination to address the risk and protective factors within Valencia County with the goals of increasing resiliency, health, and safety for our youth and entire community.
- **Screening:** Each person in Valencia County who is arrested for DWI is court ordered to go through an alcohol screening to determine the severity of the clients treatment needs surrounding alcohol and other drugs.
- **Treatment:** The DWI Program also offers an in-house, outpatient treatment program which fills a community gap of an disproportionate number of persons seeking treatment services and a limited number of substance abuse treatment providers. The Treatment program includes: client assessments, treatment plans, individual and group therapy, and auricular therapy. Auricular detoxification services provided is backed by both research and patrons utilizing this service and is deemed to be effective in treatment of anxiety and cravings.

## GOALS AND OBJECTIVES

- Reduce the occurrence and negative consequences of DWI and Underage Drinking.
- Reduce recidivism rates of DWI.
- Work closely with law enforcement, local judicial entities, District Attorney's office, drug court, and local treatment providers to increase positive prosecution rates for alcohol

related offences to include DWI while collaborating with agencies providing offender services to ensure the best possible outcomes to include compliance with court-ordered sanctions and reduced recidivism rates.

- Offer alternative sentencing services alcohol monitoring to decrease costs of incarceration and to increase the ability of the offender to remain or become gainfully employed while serving their sentence.
- Decrease risk factors while increasing resiliency factors for all Valencia County residents in order to provide a safer, healthier place for all to live, work, and visit.
- Implement evidence-based prevention practices, programs, and policies that decrease substance abuse, underage drinking, binge drinking, and DWI.
- Create and maintain community involvement through the DWI Planning Council and through participation within other community boards/coalitions to work collaboratively towards the health, safety, and wellness of the community as a whole.
- Improve existing programs through professional process and outcome evaluation.

Tables 41 and 42 present the Fiscal Year 2017-18 operating budget for the LDWI Grant Fund.

**Table 41: COMMUNITY SERVICES DEPARTMENT - LDWI GRANT FUND 29 REVENUES**

29 LDWI GRANT FUND					
	ACCOUNT NAME	ACTUAL 2015/2016	ADJUSTED BUDGET 2016/2017	APPROVED 2017/2018	%CHANGE
385-4010	PROGRAM FEES	\$ 64,979	\$ 92,230	\$ 35,814	-61.2%
<b>385</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 64,979</b>	<b>\$ 92,230</b>	<b>\$ 35,814</b>	<b>-61.2%</b>
391-4009	DWI GRANT 16-G-J-G-33	\$ 458,044	\$ 48,000	\$ 31,000	-35.4%
395-4009	DWI GRANT 16-D-J-G-33	\$ -	\$ 401,638	\$ 365,920	-8.9%
	<b>TOTAL GRANT FUNDS</b>	<b>\$ 458,044</b>	<b>\$ 449,638</b>	<b>\$ 396,920</b>	<b>-11.7%</b>
<b>417</b>	<b>TOTAL LDWI GRANT FUND REVENUES</b>	<b>\$ 523,023</b>	<b>\$ 541,868</b>	<b>\$ 432,734</b>	<b>-20.1%</b>

**Table 42: COMMUNITY SERVICES DEPARTMENT - LDWI GRANT FUND 29 EXPENDITURES**

29 LDWI GRANT FUND - PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5393	DWI Compliance Officer	\$ 28,558	\$ 31,899	\$ 34,770	9.0%
5394	Part-time LSAA Treatment Provider	\$ 27,720	\$ 27,457	\$ 29,928	9.0%
5395	Part-time LDAC Treatment Provider	\$ 35,289	\$ 31,528	\$ 34,366	9.0%
5396	LDAC Treatment Provider (Vacant)	\$ -	\$ -	\$ -	0.0%
5397	DWI Program Coordinator	\$ 47,266	\$ 47,266	\$ 51,520	9.0%
5398	DWI Compliance Coordinator	\$ 40,830	\$ 40,830	\$ 44,505	9.0%
5399	DWI Compliance Officer	\$ 31,637	\$ 31,637	\$ 34,484	9.0%
		<b>\$ 211,300</b>	<b>\$ 210,616</b>	<b>\$ 229,573</b>	<b>9.0%</b>
5440	FICA EXPENSE	\$ 15,177	\$ 16,068	\$ 16,892	5.1%
5441	PERA EXPENSE	\$ 33,810	\$ 40,773	\$ 42,865	5.1%
5442	MEDICAL INS. EXPENSE	\$ 34,468	\$ 33,494	\$ 36,049	7.6%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,679	\$ 2,604	\$ 729	-72.0%
5444	WORKERS' COMP. INS. EXPENSE	\$ 1,080	\$ 1,341	\$ 1,410	5.1%
		<b>\$ 86,214</b>	<b>\$ 94,281</b>	<b>\$ 97,945</b>	<b>3.9%</b>
<b>417</b>	<b>TOTAL LDWI GRANT FUND PERSONNEL SERVICES</b>	<b>\$ 297,514</b>	<b>\$ 304,897</b>	<b>\$ 327,517</b>	<b>7.4%</b>
29 LDWI GRANT FUND - OPERATING SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5505	OPERATING	\$ 56,069	\$ 47,419	\$ 48,961	3.3%
5506	SUPPLIES & MATERIALS	\$ 6,098	\$ 5,795	\$ 10,350	78.6%
5509	PROGRAM EXPENSES	\$ 77,309	\$ 58,426	\$ 23,799	-59.3%
5510	OFFICE SUPPLIES	\$ 586	\$ 3,390	\$ -	-100.0%
5511	DATA PROCESSING	\$ 1,014	\$ 3,000	\$ 3,000	0.0%
5531	TRAVEL	\$ 3,524	\$ 9,270	\$ 9,360	1.0%
5564	CONTRACTUAL SERVICES	\$ 76,485	\$ 90,353	\$ 9,746	-89.2%
5597	GRANT OPERATING	\$ 6,558	\$ 3,929	\$ -	-100.0%
<b>417</b>	<b>TOTAL LDWI GRANT FUND OPERATING EXPENSES</b>	<b>\$ 227,642</b>	<b>\$ 221,582</b>	<b>\$ 105,216</b>	<b>-52.5%</b>
29 LDWI GRANT FUND - CAPITAL OUTLAY					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
	SUB ACCOUNT NAME	2015/2016	2016/2017	2017/2018	
5626	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
<b>417</b>	<b>TOTAL LDWI GRANT FUND CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	TOTAL EXPENSES	\$ 525,156	\$ 526,479	\$ 432,733	-17.8%
<b>417</b>	<b>TOTAL LDWI GRANT FUND EXPENDITURES</b>	<b>\$ 525,156</b>	<b>\$ 526,479</b>	<b>\$ 432,733</b>	<b>-17.8%</b>

## **CENTRAL SOLID WASTE AUTHORITY FUND (Inactive)**

### **Trust and Agency Fund 44**

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#### **MISSION**

To administer the funds for the Central Solid Waste Authority (CSWA) in accordance with the Joint Powers Agreement signed by Authority members.

#### **DESCRIPTION**

The Central Solid Waste Authority consists of the Village of Los Lunas and the City of Belen. The CSWA has received both grant funding and loan funding to assist CSWA members with their individual solid waste operations. The Village of Los Lunas, through joint powers agreement, is the fiscal agent for the Authority. As fiscal agent, the Village is to insure that the available funds are spent according to state law and regulations. The Village is also responsible to collect the environmental gross receipts tax from participating members to retire the existing debt.

#### **GOALS AND OBJECTIVES**

- To insure that the available funding is spent according to New Mexico Statutes and State regulations.
- To monitor and apply for available grant funds offered by the State for solid waste purposes.

The authority has now fulfilled its intended purpose. Therefore, the fund is inactive, and no revenues or expenditures are budgeted in Fiscal Year 2017-18.

Table 43 presents the Fiscal Year 2017-18 operating budget for the Central Solid Waste Authority Fund.

**Table 43: CENTRAL SOLID WASTE AUTHORITY FUND 44 (Inactive)**

44 CENTRAL SOLID WASTE AUTHORITY FUND					
		ADJUSTED			
ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
<b>BELEN</b>					
4009	NMED GRANT	\$ -	\$ -	\$ -	0.0%
4041	GROSS RECEIPTS TAX	\$ 100,422	\$ 103,609	\$ -	-100.0%
4060	INTEREST INCOME	\$ -	\$ -	\$ -	0.0%
<b>324</b>	<b>TOTAL BELEN REVENUE</b>	<b>\$ 100,422</b>	<b>\$ 103,609</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>LOS LUNAS</b>					
4009	NMED GRANT	\$ -	\$ -	\$ -	0.0%
4041	GROSS RECEIPTS TAX	\$ 244,150	\$ 234,116	\$ -	-100.0%
4060	INTEREST INCOME	\$ -	\$ -	\$ -	0.0%
<b>325</b>	<b>TOTAL LOS LUNAS REVENUE</b>	<b>\$ 244,150</b>	<b>\$ 234,116</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>TOTAL CENTRAL SOLID WASTE AUTHORITY FUND REVENUES</b>		<b>\$ 344,572</b>	<b>\$ 337,725</b>	<b>\$ -</b>	<b>-100.0%</b>
44 CENTRAL SOLID WASTE AUTHORITY FUND EXP. BUDGET					
		ADJUSTED			
SUB ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
<b>BELEN</b>					
5517	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	0.0%
5551	ADMINISTRATIVE CHARGES	\$ 553	\$ 553	\$ -	-100.0%
5588	REIMBURSE EXCESS CSWA EGRT	\$ -	\$ 140,000	\$ -	-100.0%
5611	SOLID WASTE EQUIPMENT/CAPITAL OUTLAY	\$ -	\$ 85,000	\$ -	-100.0%
5649	PROPERTY ACQUISITION	\$ -	\$ -	\$ -	0.0%
6030	DEBT SERVICE	\$ 55,313	\$ 55,312	\$ -	-100.0%
<b>424</b>	<b>TOTAL BELEN EXPENSES</b>	<b>\$ 55,866</b>	<b>\$ 280,865</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>LOS LUNAS</b>					
5517	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	0.0%
5551	ADMINISTRATIVE CHARGES	\$ 3,707	\$ 3,707	\$ -	-100.0%
5611	SOLID WASTE EQUIPMENT CAPITAL OUTLAY/FRONT END LOADER	\$ -	\$ 273,204	\$ -	-100.0%
5648	SOLID WASTE EQUIPMENT CAPITAL OUTLAY/SEMI-TRACTOR	\$ -	\$ 137,754	\$ -	-100.0%
5650	SOLID WASTE EQUIPMENT CAPITAL OUTLAY/SMALL BOBCAT	\$ -	\$ 50,000	\$ -	-100.0%
6030	DEBT SERVICE	\$ 70,749	\$ 70,749	\$ -	-100.0%
<b>425</b>	<b>TOTAL LOS LUNAS EXPENSES</b>	<b>\$ 74,456</b>	<b>\$ 535,414</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>TOTAL CENTRAL SOLID WASTE AUTHORITY FUND EXPENDITURES</b>		<b>\$ 130,322</b>	<b>\$ 816,280</b>	<b>\$ -</b>	<b>-100.0%</b>

## **REGIONAL DISPATCH FUND**

### **Trust and Agency Fund 45**

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#### **MISSION**

To administer the funds for the Regional Dispatch Center in accordance with the Joint Powers Agreement signed by member entities.

#### **DESCRIPTION**

Beginning January 2007, the three dispatch centers operating within Valencia County were consolidated into one Regional Dispatch Center, known as the Valencia Regional Emergency Communications Center, or VRECC. The Regional Dispatch operations are funded via a Joint Powers Agreement between the City of Belen, Village of Bosque Farms, Village of Los Lunas, City of Rio Communities, and Valencia County. The proportion of funding from each governmental entity is based on the number of calls generated from within each entity. The Village of Los Lunas, through the Joint Powers Agreement, is the fiscal agent for the Regional Dispatch Center. As fiscal agent, the Village must insure that the available funds are spent according to New Mexico statutes and regulations.

#### **GOALS AND OBJECTIVES**

- To insure that the available funding is spent according to New Mexico statutes and regulations.
- To insure that dispatch operations are performed in the most economical and efficient manner possible, while providing the most professional dispatch services possible.

Tables 44 and 45 presents the Fiscal Year 2017-18 operating budget for the Regional Dispatch Fund.

## Table 44: REGIONAL DISPATCH FUND 45 REVENUES

45 REGIONAL DISPATCH FUND					
	ACCOUNT NAME	ACTUAL	ADJUSTED	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
370-4014	PRINTING & COPYING REVENUE	\$ 1,001	\$ 500	\$ 500	0.0%
371-5050	BOSQUE FARMS	\$ 25,077	\$ 27,014	\$ 26,924	-0.3%
371-5050	BOSQUE FARMS Loan Payment	\$ 35,133	\$ -	\$ -	0.0%
372-5050	PERALTA	\$ 36,363	\$ 32,884	\$ 36,530	11.1%
373-5050	VALENCIA COUNTY	\$ 167,179	\$ 175,594	\$ 183,271	4.4%
373-5050	VALENCIA COUNTY Loan Payment	\$ 35,133	\$ -	\$ -	0.0%
374-5050	AMR	\$ 48,000	\$ 24,000	\$ 63,205	163.4%
375-5050	RIO COMMUNITIES	\$ 31,742	\$ 32,918	\$ 23,687	-28.0%
376-5050	CITY OF BELEN	\$ 96,128	\$ 99,053	\$ 97,300	-1.8%
376-5050	CITY OF BELEN Loan Payment	\$ 35,133	\$ -	\$ -	0.0%
377-5050	LOS LUNAS	\$ 129,564	\$ 148,579	\$ 159,241	7.2%
377-5050	LOS LUNAS Loan Payment	\$ 35,133	\$ -	\$ -	0.0%
378-5050	LIVING CROSS	\$ -	\$ -	\$ -	0.0%
	<b>TOTAL AGENCY CONTRIBUTIONS</b>	<b>\$ 675,586</b>	<b>\$ 540,542</b>	<b>\$ 590,658</b>	<b>9.3%</b>
385-4003	E911 MAINT REVENUE	\$ -	\$ 1,346,225	\$ 1,346,225	0.0%
356-4008	NMFA LOAN REVENUE	\$ -	\$ -	\$ -	0.0%
340-4102	GRT REVENUE	\$ 968,852	\$ 1,067,000	\$ 1,150,000	7.8%
	<b>TOTAL REGIONAL DISPATCH FUND REVENUES</b>	<b>\$ 1,644,438</b>	<b>\$ 2,953,767</b>	<b>\$ 3,086,883</b>	<b>4.5%</b>

## Table 45: REGIONAL DISPATCH FUND 45 EXPENDITURES

45 REGIONAL DISPATCH - PERSONNEL SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
4700	VRECC Director	\$ 66,456	\$ 65,948	\$ 74,567	13.1%
4701	Police Dispatcher, Non-Certified	\$ 18,754	\$ 24,692	\$ 25,927	5.0%
4703	VRECC Training Instructor/911 Shift Supervisor	\$ 36,157	\$ 36,175	\$ 37,984	5.0%
4704	Certified Police Dispatcher	\$ 26,737	\$ 26,008	\$ 29,467	13.3%
4705	Police Dispatcher, Non-Certified	\$ 19,660	\$ 24,692	\$ 25,925	5.0%
4706	Certified Police Dispatcher	\$ 27,071	\$ 26,689	\$ 28,023	5.0%
4707	Police Dispatcher, Non-Certified	\$ 25,521	\$ 25,418	\$ 24,692	-2.9%
4708	Certified Police Dispatcher	\$ 26,856	\$ 26,689	\$ 24,692	-7.5%
4709	Call-Taker - Part Time	\$ 15,064	\$ 11,524	\$ 12,100	5.0%
4709	Call-Taker - Part Time	\$ 15,064	\$ 11,524	\$ 12,100	5.0%
4710	Call-Taker - Part Time	\$ 10,325	\$ 11,524	\$ 12,100	5.0%
4710	Call-Taker - Part Time	\$ 10,325	\$ 11,524	\$ 12,100	5.0%
4711	Police Dispatcher Supervisor	\$ 37,281	\$ 36,585	\$ 38,414	5.0%
4713	911 Shift Supervisor	\$ 40,271	\$ 39,265	\$ 41,227	5.0%
4714	Police Dispatcher, Non-Certified	\$ 16,832	\$ 24,692	\$ 24,692	0.0%
4715	VRECC Administrative Services Director	\$ 53,987	\$ 55,484	\$ 58,258	5.0%
4716	GIS Technician/MSAG Coordinator	\$ 38,249	\$ 38,333	\$ 40,250	5.0%
4717	Non-Certified Police Dispatcher	\$ 3,363	\$ 24,692	\$ 25,927	5.0%
4718	Call-Taker - Part Time	\$ 19,464	\$ 11,524	\$ 12,100	5.0%
4718	Call-Taker - Part Time	\$ 19,464	\$ 11,524	\$ 11,524	0.0%
4720	911 Shift Supervisor	\$ 26,658	\$ 30,012	\$ 31,513	5.0%
4721	Police Dispatcher, Non-Certified	\$ 26,129	\$ 26,008	\$ 27,308	5.0%
4723	Police Dispatcher, Non-Certified	\$ 7,157	\$ 24,692	\$ 25,927	5.0%
4724	Certified Police Dispatcher	\$ 26,524	\$ 26,008	\$ 29,467	13.3%
5499	OVERTIME	\$ 105,857	\$ 110,000	\$ 90,000	-18.2%
		\$ 719,226	\$ 761,226	\$ 776,284	2.0%
5440	FICA EXPENSE	\$ 53,522	\$ 56,321	\$ 59,386	5.4%
5441	PERA EXPENSE	\$ 98,721	\$ 142,920	\$ 150,696	5.4%
5442	MEDICAL INS. EXPENSE	\$ 127,963	\$ 132,660	\$ 137,571	3.7%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 5,501	\$ 9,129	\$ 2,562	-71.9%
5444	WORKERS' COMP. INS. EXPENSE	\$ 3,606	\$ 4,700	\$ 4,956	5.4%
		\$ 289,312	\$ 345,730	\$ 355,170	2.7%
<b>403</b>	<b>TOTAL REGIONAL DISPATCH PERSONNEL SERVICES</b>	<b>\$ 1,008,538</b>	<b>\$ 1,106,956</b>	<b>\$ 1,131,454</b>	<b>2.2%</b>



**Table 45: REGIONAL DISPATCH FUND 45 EXPENDITURES  
(Continued)**

45 REGIONAL DISPATCH - OPERATING SERVICES					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5510	OFFICE SUPPLIES	\$ 14,757	\$ 13,500	\$ 15,000	11.1%
5511	DATA PROCESSING	\$ 100,377	\$ 47,259	\$ 72,259	52.9%
5513	GAS & OIL FOR VEHICLES	\$ 226	\$ 1,000	\$ 1,000	0.0%
5514	TRAINING & SEMINARS	\$ 13,231	\$ 17,000	\$ 17,000	0.0%
5515	PRINTING & COPYING	\$ 841	\$ 500	\$ 500	0.0%
5517	PROFESSIONAL SERVICES	\$ 14,210	\$ 15,500	\$ 35,500	129.0%
5518	POSTAGE	\$ 328	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 1,439	\$ 5,000	\$ 35,000	600.0%
5520	ATTORNEY FEES	\$ 10,740	\$ 8,000	\$ 8,000	0.0%
5521	TELEPHONE EXPENSE	\$ 16,829	\$ 18,000	\$ 18,000	0.0%
5522	SUBSCRIPTION AND DUES	\$ 763	\$ 1,000	\$ 1,000	0.0%
5523	INSURANCE & BONDS	\$ 22,995	\$ 23,420	\$ 23,420	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 165	\$ 1,000	\$ 1,000	0.0%
5525	BUILDING & GROUNDS MAINTENANCE	\$ 3,625	\$ 6,000	\$ 6,000	0.0%
5527	FLEET MAINTENANCE	\$ 401	\$ 1,500	\$ 1,500	0.0%
5528	JANITORIAL SUPPLIES/SERVICE	\$ 3,696	\$ 8,000	\$ 8,000	0.0%
5531	TRAVEL EXPENSE	\$ 2,607	\$ 8,000	\$ 8,000	0.0%
5532	AUDIT EXPENSE	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 2,160	\$ 3,500	\$ 3,500	0.0%
5547	LEASE PAYMENTS	\$ -	\$ 3,000	\$ 183,327	6010.9%
5551	BOOKKEEPING CHARGES	\$ 50,000	\$ 58,117	\$ 50,699	-12.8%
5569	RADIO SERVICE	\$ 88,163	\$ 118,000	\$ 118,000	0.0%
5573	E911 MAIN/TELEPHONE SERVICE	\$ -	\$ 1,346,225	\$ 1,346,225	0.0%
5582	USDA DEBT SERVICE PAYMENT	\$ 114,852	\$ 112,996	\$ -	-100.0%
5583	NMFA DEBT SERVICE PAYMENT	\$ -	\$ 136,794	\$ -	-100.0%
TOTAL REGIONAL DISPATCH OPERATING SERVICES		\$ 463,903	\$ 1,955,811	\$ 1,955,430	0.0%
45 REGIONAL DISPATCH - CAPITAL OUTLAY					
			ADJUSTED		
		ACTUAL	BUDGET	APPROVED	%CHANGE
SUB ACCOUNT NAME		2015/2016	2016/2017	2017/2018	
5659	CAPITAL OUTLAY/RADIO UPGRADE	\$ 256,307	\$ -	\$ 408,657	100.0%
5683	CAPITAL OUTLAY/ BUILDING CONSTRUCTION	\$ 256,307	\$ -	\$ -	0.0%
TOTAL REGIONAL DISPATCH CAPITAL OUTLAY		\$ 512,614	\$ -	\$ 408,657	100.0%
TOTAL EXPENSES		\$ 1,985,055	\$ 3,062,767	\$ 3,495,541	14.1%
403	TOTAL REGIONAL DISPATCH FUND EXPENDITURES	\$ 1,985,055	\$ 3,062,767	\$ 3,495,541	14.1%

# EMPLOYEE BENEFIT FUND

## Trust and Agency Fund 60

### SUMMARY

The Village of Los Lunas maintains an Employee Benefit fund to support the establishment of a Retiree Medical Insurance Plan. The Village provides retiree medical program coverage to current and future retirees of the Village who qualify for retirement under the PERA guidelines. Under its current plan, the Village of Los Lunas will pay 50% of the health insurance premium, and the retiree will pay 50% of the premium for the retiree and dependents not yet eligible for Medicare. Beginning in Fiscal Year 2009, all employees were required to begin paying into the fund at a rate of .65% of their gross salary. This percentage was designed to mirror the employee rates paid under the New Mexico Retiree Health Care Authority medical plan. In addition to the employee contribution, each of the Village's funds contributes 3% of gross salaries to the Employee Benefit fund.

Table 46 presents the Fiscal Year 2017-18 operating budget for the Employee Benefit Fund.

**Table 46: Employee Benefit Fund 60**

60 EMPLOYEE BENEFIT FUND					
	ACCOUNT NAME	ACTUAL	ADJUSTED		%CHANGE
		2015/2016	BUDGET	APPROVED	
		2015/2016	2016/2017	2017/2018	
4060	INTEREST REVENUES	\$ -	\$ -	\$ -	0.0%
306	TOTAL EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
370-4014	TOTAL RETIREE PREMIUM PAYMENTS	\$ 69,377	\$ 63,360	\$ 63,360	0.0%
311-3099	EMP. RETIREMENT HEALTH PRGM. CONTRIBUTIONS	\$ 37,343	\$ 40,200	\$ 40,200	0.0%
3000	TRANSFER FROM GENERAL FUND	\$ 173,061	\$ 177,720	\$ 203,993	14.8%
3020	TRANSFER FROM WATER/SEWER	\$ 20,643	\$ 22,132	\$ 27,068	22.3%
3030	TRANSFER FROM SOLID WASTE FUND	\$ 16,073	\$ 16,111	\$ 17,997	11.7%
3075	TRANSFER FROM REGIONAL DISPATCH FUND	\$ 22,046	\$ 22,087	\$ 23,289	5.4%
3095	TRANSFER FROM LDWI GRANT FUND	\$ 5,718	\$ 5,694	\$ 6,263	10.0%
392	TOTAL TRANSFERS	\$ 237,541	\$ 243,744	\$ 278,610	14.3%
	TOTAL EMPLOYEE BENEFIT FUND REVENUES	\$ 344,261	\$ 347,304	\$ 382,170	10.0%
60 EMPLOYEE BENEFIT FUND EXP. BUDGET					
	SUB ACCOUNT NAME	ACTUAL	ADJUSTED		%CHANGE
		2015/2016	BUDGET	APPROVED	
		2015/2016	2016/2017	2017/2018	
5562	EMPLOYEE BENEFIT PAYMENTS	\$ 148,240	\$ 165,000	\$ 165,000	0.0%
530	TOTAL EMPLOYEE BENEFIT PAYMENTS	\$ 148,240	\$ 165,000	\$ 165,000	0.0%
	TOTAL EMPLOYEE BENEFIT FUND EXPENDITURES	\$ 148,240	\$ 165,000	\$ 165,000	0.0%

## TRANSPORTATION BUILDING PROJECT FUND (Inactive)

### Capital Projects Fund 58

#### SUMMARY

The Transportation Building Phase II Project Fund is the only Capital Project Fund of the Village. The project has now been completed. Therefore, the fund is inactive, and no revenues or expenditures are budgeted in Fiscal Year 2017-18.

Table 47 presents the Fiscal Year 2017-18 operating budget for the Transportation Building Project Fund, Phase II.

**Table 47: Capital Project – Transportation Building Project Fund 58**

58 CAPITAL PROJECT FUND - TRANSPORTATION BUILDING PROJECT, PHASE II					
		ADJUSTED			
ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
358-4009	GRANT FUNDS	\$ 560,718	\$ 448,477	\$ -	-100.0%
	TRANSPORTATION BUILDING PROJECT, PHASE II	\$ 560,718	\$ 448,477	\$ -	-100.0%
	TOTAL TRANSPORTATION BUILDING PROJECT REVENUES	\$ 560,718	\$ 448,477	\$ -	-100.0%
58 CAPITAL PROJECT FUND - TRANSPORTATION BUILDING PROJECT, PHASE II EXP. BUDGET					
		ADJUSTED			
SUB ACCOUNT NAME		ACTUAL	BUDGET	APPROVED	%CHANGE
		2015/2016	2016/2017	2017/2018	
5650	CAPITAL OUTLAY/BUILDING	\$ 543,697	\$ 448,477	\$ -	-100.0%
458	TRANSPORTATION BUILDING PROJECT, PHASE II	\$ 543,697	\$ 448,477	\$ -	-100.0%
	TOTAL TRANSPORTATION BUILDING PROJECT EXPENDITURES	\$ 543,697	\$ 448,477	\$ -	-100.0%

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**Table 48: DEBT SERVICE SCHEDULE**  
**G.R.T. Revenue Bond Series 2014**

<b>VILLAGE OF LOS LUNAS</b> <b>GROSS RECEIPTS TAX REVENUE REFUNDING BONDS</b> <b>SERIES 2014 FINAL SCALE</b>				
Date	Principal	Coupon	Interest	Total Principal and Interest
4/1/2015	\$ 545,000.00	2.00%	\$ 58,307.50	\$ 603,307.50
4/1/2016	\$ 720,000.00	2.00%	\$ 73,400.00	\$ 793,400.00
4/1/2017	\$ 730,000.00	2.00%	\$ 59,000.00	\$ 789,000.00
4/1/2018	\$ 735,000.00	3.00%	\$ 44,400.00	\$ 779,400.00
4/1/2019	\$ 745,000.00	3.00%	\$ 22,350.00	\$ 767,350.00
Total	\$ 3,475,000.00	-	\$ 257,457.50	\$ 3,732,457.50

**Table 49: DEBT SERVICE SCHEDULE**  
**GO Bond Series 2016**

<b>VILLAGE OF LOS LUNAS</b> <b>GENERAL OBLIGATION BOND</b> <b>SERIES 2016</b>				
Period Ending	Principal	Coupon	Interest	Debt Service
8/1/2017	\$ 325,000.00	2.00%	\$ 136,201.60	\$ 461,201.60
8/1/2018	\$ 335,000.00	2.00%	\$ 130,462.50	\$ 465,462.50
8/1/2019	\$ 340,000.00	2.00%	\$ 123,762.50	\$ 463,762.50
8/1/2020	\$ 350,000.00	2.00%	\$ 116,962.50	\$ 466,962.50
8/1/2021	\$ 355,000.00	2.00%	\$ 109,962.50	\$ 464,962.50
8/1/2022	\$ 365,000.00	2.00%	\$ 102,862.50	\$ 467,862.50
8/1/2023	\$ 370,000.00	3.00%	\$ 95,562.50	\$ 465,562.50
8/1/2024	\$ 380,000.00	3.00%	\$ 84,462.50	\$ 464,462.50
8/1/2025	\$ 395,000.00	3.00%	\$ 73,062.50	\$ 468,062.50
8/1/2026	\$ 405,000.00	3.00%	\$ 61,212.50	\$ 466,212.50
8/1/2027	\$ 415,000.00	2.00%	\$ 49,062.50	\$ 464,062.50
8/1/2028	\$ 425,000.00	2.125%	\$ 40,762.50	\$ 465,762.50
8/1/2029	\$ 435,000.00	2.25%	\$ 31,731.26	\$ 466,731.26
8/1/2030	\$ 445,000.00	2.375%	\$ 21,943.76	\$ 466,943.76
8/1/2031	\$ 455,000.00	2.50%	\$ 11,375.00	\$ 466,375.00
Total	\$ 5,795,000.00	-	\$ 1,189,389.12	\$ 6,984,389.12

**Table 50: DEBT SERVICE SCHEDULE**  
**G.R.T. Revenue Bond Series 2016**

<b>VILLAGE OF LOS LUNAS</b> <b>GROSS RECEIPTS TAX REVENUE BOND</b> <b>SERIES 2016</b>				
Period Ending	Principal	Coupon	Interest	Debt Service
4/1/2017	\$ 25,000.00	2.00%	\$ 98,074.17	\$ 123,074.17
4/1/2018	\$ 25,000.00	2.00%	\$ 122,950.00	\$ 147,950.00
4/1/2019	\$ 25,000.00	3.00%	\$ 122,450.00	\$ 147,450.00
4/1/2020	\$ 135,000.00	3.00%	\$ 121,700.00	\$ 256,700.00
4/1/2021	\$ 140,000.00	3.00%	\$ 117,650.00	\$ 257,650.00
4/1/2022	\$ 145,000.00	2.00%	\$ 113,450.00	\$ 258,450.00
4/1/2023	\$ 145,000.00	3.00%	\$ 110,550.00	\$ 255,550.00
4/1/2024	\$ 150,000.00	3.00%	\$ 106,200.00	\$ 256,200.00
4/1/2025	\$ 155,000.00	3.00%	\$ 101,700.00	\$ 256,700.00
4/1/2026	\$ 160,000.00	3.00%	\$ 97,050.00	\$ 257,050.00
4/1/2027	\$ 165,000.00	3.00%	\$ 92,250.00	\$ 257,250.00
4/1/2028	\$ 170,000.00	3.00%	\$ 87,300.00	\$ 257,300.00
4/1/2029	\$ 175,000.00	3.00%	\$ 82,200.00	\$ 257,200.00
4/1/2030	\$ 180,000.00	3.00%	\$ 76,950.00	\$ 256,950.00
4/1/2031	\$ 185,000.00	3.00%	\$ 71,550.00	\$ 256,550.00
4/1/2032	\$ 190,000.00	3.00%	\$ 66,000.00	\$ 256,000.00
4/1/2033	\$ 200,000.00	3.00%	\$ 60,300.00	\$ 260,300.00
4/1/2034	\$ 205,000.00	3.00%	\$ 54,300.00	\$ 259,300.00
4/1/2035	\$ 210,000.00	3.00%	\$ 48,150.00	\$ 258,150.00
4/1/2036	\$ 215,000.00	3.00%	\$ 41,850.00	\$ 256,850.00
4/1/2037	\$ 220,000.00	3.00%	\$ 35,400.00	\$ 255,400.00
4/1/2038	\$ 230,000.00	3.00%	\$ 28,800.00	\$ 258,800.00
4/1/2039	\$ 235,000.00	3.00%	\$ 21,900.00	\$ 256,900.00
4/1/2040	\$ 245,000.00	3.00%	\$ 14,850.00	\$ 259,850.00
4/1/2041	\$ 250,000.00	3.00%	\$ 7,500.00	\$ 257,500.00
Total	\$ 4,180,000.00	-	\$ 1,901,074.17	\$ 6,081,074.17

**Table 51: SCHEDULE OF INSURANCES**

<b>VILLAGE OF LOS LUNAS SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2018</b>	
Auto Liability	\$ 190,007
General Liability	\$ 74,610
Foreign Jurisdiction	
Employee Dishonesty	\$ 659
EMS Malpractice	
Errors & Omissions	
Civil Rights	\$ 34,606
Law Enforcement	\$ 25,532
Property/Machines & Equipment	\$ 85,544
Volunteer Firefighters	\$ 24,145
Worker's Compensation	\$ 273,495
Unemployment	\$ 27,102
Above Ground Storage Tank Liability	\$ 569
Flood Liability	\$ 1,352
<b>TOTAL INSURANCES</b>	<b>\$ 737,621</b>

<b>VALENCIA REGIONAL EMERGENCY COMMUNICATIONS CENTER SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2018</b>	
Auto Liability	\$ 395
General Liability	\$ 10,846
Employee Dishonesty	\$ 437
Civil Rights	\$ 8,647
Property/Machines & Equipment	\$ 3,163
Worker's Compensation	\$ 3,546
Unemployment	\$ 2,562
<b>TOTAL INSURANCES</b>	<b>\$ 29,596</b>

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## **GLOSSARY**

AD VALOREM TAX	Tax based on the assessed valuation of property.
APPROPRIATION	An authorization made by the Village Council that permits the Village to incur obligations and to make expenditures of resources
BOND	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called maturity date together with periodic interest at a specified date.
BUDGET	The annual fiscal year document that outlines expected revenues and expenditures.
BUDGET ADJUSTMENT	A procedure to revise a budget appropriation either by Village Council approval through the adoption of a budget resolution or by Village Administrator authorization to adjust appropriations within a departmental budget.
CAPITAL IMPROVEMENT PROJECT	A long-term financing and expenditure plan for the improvement or acquisition of capital facilities and equipment.
CAPITAL OUTLAY	Items greater than \$5,000 in value with a life expectancy of more than one year. Also known as "Capital Expenditures."
CAPITAL PROJECT FUND	A Capital Project Fund is used to account for the financial resources to be used for the acquisition and/or construction of major capital facilities.
DEPARTMENT	A major administrative division of the Village that indicates overall management responsibility for an operation or a group of related operations, or performance units, within a functional area.
DEPARTMENT OF FINANCE AND ADMINISTRATION, LOCAL GOVERNMENT DIVISION	The New Mexico State Agency responsible for overseeing municipal finances. Also known as "DFA."
DEBT SERVICE FUND	A Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term obligation bond principal, interest and related costs.
ENCUMBRANCE	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
ENTERPRISE FUND	An Enterprise Fund is one or more self-supporting operating centers established to provide goods or services to the public. These funds have operating budgets that are completely supported by the revenue generated from user fees and service charges. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.
EXPENDITURE	Any payment disbursed by the Village from the Village's accounts. An expenditure may only be made against an approved budget amount.

FISCAL YEAR	The time period designated by the State signifying the beginning and ending period for recording financial transactions. The Village's specified fiscal year is July 1 to June 30.
FUND BALANCE	The excess of assets over liabilities and reserves. Also known as "Surplus Funds."
GENERAL FUND	The largest fund of the Village. The primary operating fund of most municipal governments, whereby operating expenses are supported by general governmental revenue sources such as ad valorem taxes, sales and other taxes, licenses and permits, and other financing sources. Typically, operating departments included in the General Fund are not self-supporting, even though some of them generate revenue through user fees and service charges.
GENERAL OBLIGATION BOND	Bonds sold by the Village to finance capital improvements. The property tax is the source of revenues for payment of these bonds.
GRANT	Funds awarded to the Village for a specific purpose. A separate fund is usually established for each grant and all revenues and expenditures are accounted for in that fund.
INTERNAL SERVICE FUND	This is a sub-account of the General Fund. Its purpose is to isolate internal charges for services that are provided by some Village departments to other departments during the course of daily operations.
LOCAL GOVERNMENT DIVISION	The division of DFA that is specifically empowered to ensure that municipal governments comply with state regulations.
RESERVE	An account used to indicate that a portion of a fund's assets is legally restricted for a specific purpose, and is, therefore, not available for general appropriation.
REVENUE	Any money received by the Village as a fee, tax, grant, or other source.
REVENUE BOND	Bonds sold by the Village to finance capital acquisitions and paid from gross receipts taxes or enterprise fund revenues.
REVENUE ESTIMATE	The amount of revenue anticipated to be collected during the fiscal year.
SPECIAL REVENUE FUND	This is a fund established to account for the accumulation and disbursement of restricted resources for a specific project or purpose. This type of fund provides an extra level of accountability and transparency for expenditures.
TRANSFER	Any movement of money between funds, activities, accounts, and sub-accounts.
TRUST AND AGENCY FUND	This fund accounts for assets held by the Village in an agency capacity for individuals, other governmental units, and/or other funds.